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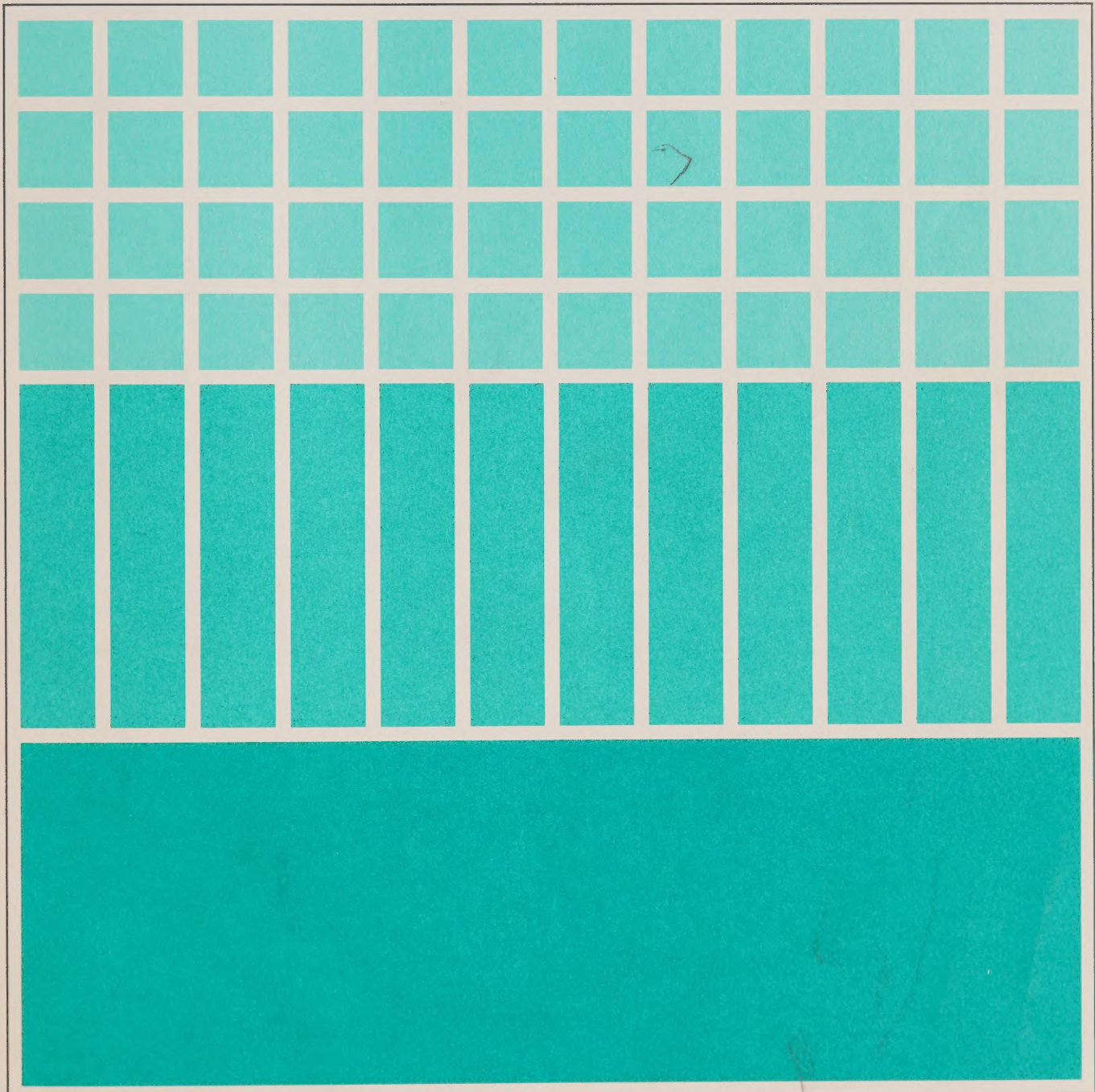
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Statistics Canada
Public Institutions Division
System of National Accounts Branch

Public Sector Assets and Liabilities

Historical Overview

Financial Management System

Statistique Canada
Division des institutions publiques
Direction du Système de la comptabilité nationale

Actif et passif du secteur public

Statistique rétrospective

Système de gestion financière

Published by authority of the Minister
responsible for Statistics Canada

• Minister of Industry,
Science and Technology, 1994

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March 1994

Price: Canada: \$56.00
United States: US\$67.00
Other Countries: US\$78.00

Catalogue No. 68-508

ISBN 0-660-54898-4

Ottawa

Publication autorisée par le ministre
responsable de Statistique Canada

• Ministre de l'Industrie, des Sciences
et de la Technologie, 1994

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Prix : Canada : 56 \$
États-Unis : 67 \$ US
Autres pays : 78 \$ US

N° 68-508 au catalogue

ISBN 0-660-54898-4

Ottawa

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Public Institutions Division wishes to acknowledge the assistance of officials from all three levels of government for providing commentary and information supplementary to public accounts and other published sources.

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The paper used in this publication meets the minimum requirements of American National Standard for Information Sciences - Permanence of Paper for Printed Library Materials, ANSI Z39.48 - 1984.

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La Division des institutions publiques désire remercier les représentants des trois niveaux de gouvernement qui ont fourni leurs commentaires ainsi que des données en complément des comptes publics et d'autres ouvrages publiés.

Cette publication a été rédigée par:

- **Timothy Davis**, directeur, Division des institutions publiques
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- **Terry Moore**, chef, Section des actifs publics
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Canadian Cataloguing in Publication Data

Main entry under title:

Public sector assets and liabilities,
historical overview = Actif et passif
du secteur public, statistique
rétrospective

(Financial management system = Système
de gestion financière)

Text in English and French.

ISBN 0-660-54898-4

CS68-508

1. Finance, Public -- Canada -- Statistics.
I. Statistics Canada. Public Institutions
Division. II. Title. III. Title: Actif et
passif du secteur public, statistique
rétrospective. IV. Series.

HJ793 P82 1994 336.71 C94-988052-3E

Données de catalogage avant publication (Canada)

Vedette principale au titre:

Public sector assests and liabilities,
historical overview = Actif et passif
du secteur public, statistique
rétrospective

(Financial management system = Système
de gestion financière)

Texte en anglais et en français.

ISBN 0-660-54898-4

CS68-508

1. Finances publiques -- Canada --
Statistiques. I. Statistique Canada. Division
des institutions publiques. II. Titre.
III. Titre: Actif et passif du secteur public,
statistique rétrospective. IV. Collection.

HJ793 P82 1994 336.71 C94-988052-3F

Preface:

This publication provides information on the assets and liabilities of the Canadian Public Sector on the basis of the Financial Management System (FMS). Since the accounting systems of the various governments in Canada reflect their structures and data needs, the presentation and contents of their financial statements can vary widely. Accordingly, the financial data published in public accounts, budgets, estimates and other records of individual governments are not directly comparable. The FMS uses these data sources, classifies them on a consistent basis, and presents financial information for governments that is comparable between governments and over a period of time.

The statistical tables are divided into three sections; Government Assets and Liabilities, Government Business Enterprises and Reconciliation Tables and Explanatory Notes.

The first set of tables (Tables 1.0 to 1.21) presents asset and liability statistics for each level of government. Estimated net debt statistics of the federal government are included as at March 31, 1994 and of the provincial and territorial governments as at March 31, 1993 and 1994. Detailed balance sheet statistics are shown for the most current year of data that is available. Because of the varying schedules of data availability, the most current year of data varies by level of government. Detailed balance sheet data are included for:

- Federal Government as at March 31, 1992 and 1993
- Provincial and Territorial Governments as at March 31, 1992
- Local Governments as at December 31, 1990
- Consolidated Governments (Federal, Provincial, Territorial and Local) as at the End of the Fiscal Year Nearest to March 31, 1991
- Consolidated Governments (Provincial, Territorial and Local) as at the End of the Fiscal Year Nearest to March 31, 1991

Préface:

La présente publication contient des renseignements sur l'actif et le passif du secteur public du Canada, tel qu'établis par le Système de gestion financière (SGF). Comme les divers paliers de gouvernement ont des systèmes comptables qui tiennent compte de leurs structures et de leurs besoins en matière de données, leurs états financiers peuvent différer grandement tant par leur présentation que par leur contenu. Pour cette raison, les données financières publiées dans les comptes publics, les budgets, les prévisions et d'autres documents des divers gouvernements ne sont pas directement comparables. Le SGF utilise ces sources de données, effectue un classement logique des informations obtenues et présente des renseignements financiers comparables pour les divers paliers de gouvernement, sur une période de temps donnée.

Les tableaux statistiques sont regroupés sous trois titres: Actif et passif du secteur public, Entreprises publiques et Tableaux de rapprochement, à quoi s'ajoutent des notes explicatives.

La première série de tableaux (les tableaux 1.0 à 1.21) présentent des statistiques sur l'actif et le passif des divers paliers de gouvernement. On y trouve aussi des statistiques sur la dette nette approximative de l'administration fédérale au 31 mars 1994 et des administrations provinciales et territoriales au 31 mars 1993 et 1994. Les statistiques détaillées sur les bilans des administrations publiques, sont établies d'après les données les plus récentes qui sont disponibles. Étant donné que les calendriers de disponibilité varient selon le palier de gouvernement, les données les plus récentes varient selon le palier de gouvernement. Les tableaux de cette série contiennent les données suivantes:

- Bilan détaillé de l'administration fédérale au 31 mars 1992 et 1993
- Bilan détaillé des administrations provinciales et territoriales au 31 mars 1992
- Bilan détaillé des administrations locales au 31 décembre 1990
- Bilan consolidé des différentes administrations (fédérale, provinciales, territoriales et locales) à la fin de l'année financière la plus rapprochée du 31 mars 1991
- Bilan consolidé des administrations provinciales, territoriales et locales à la fin de l'année financière la plus rapprochée du 31 mars 1991

Historical data are provided for all of the above series as well as:

- Federal Government Guaranteed Debt
- Provincial and Territorial Government Guaranteed Debt
- Canada Pension Plan Balance Sheet
- Québec Pension Plan Balance Sheet

The second set of statistical tables (Tables 2.0 to 2.5) provide detailed and historical asset and liability statistics for government business enterprises. Detailed balance sheet statistics are included for:

- Federal Government Business Enterprises as at the End of the Fiscal Year Nearest to December 31, 1992
- Provincial and Territorial Government Business Enterprises by Industry as at the End of the Fiscal Year Nearest to December 31, 1991
- Provincial and Territorial Government Business Enterprises by Province and Territory as at the End of the Fiscal Year Nearest to December 31, 1991

To illustrate the links between the Public Accounts, the Financial Management System and the System of National Accounts, reconciliation tables are included for the federal and the provincial and territorial sectors in Section 3. The accompanying article outlines the major differences in the assessment of government net debt using these three bases of measurement.

Des données chronologiques sont fournies pour tous ces tableaux ainsi que pour les tableaux suivants:

- Dette garantie de l'administration fédérale
- Dette garantie des administrations provinciales et territoriales
- Bilan du Régime de pensions du Canada
- Bilan du Régime de rentes du Québec

La deuxième série de tableaux (les tableaux 2.0 à 2.5) contiennent des statistiques détaillées et chronologiques sur l'actif et le passif des entreprises publiques. On y trouve notamment les statistiques suivantes:

- Bilan détaillé des entreprises publiques fédérales à la fin de l'année financière la plus rapprochée du 31 décembre 1992
- Bilan détaillé des entreprises publiques provinciales et territoriales, par secteur d'activité, à la fin de l'année financière la plus rapprochée du 31 décembre 1991
- Bilan détaillé des entreprises publiques provinciales et territoriales, par province et par territoire, à la fin de l'année financière la plus rapprochée du 31 décembre 1991

Pour mettre en lumière les liens qui existent entre les Comptes publics, le Système de gestion financière et le Système de comptabilité nationale, on a inclus dans la section 3 des tableaux de rapprochement pour les secteurs fédéral, provincial et territorial. L'article accompagnant cette section explique les principales différences qui existent entre ces trois bases de mesure pour ce qui est de l'évaluation de la dette nette des administrations.

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Highlights

Section 1: Government Assets and Liabilities

Total Federal, Provincial and Territorial Government Net Debt

The total net debt of the federal¹, provincial and territorial² governments is estimated to be \$661.2 billion as at March 31, 1994 an increase of \$66.6 billion (11.2%) from March 31, 1993.

At March 31, 1994 the net debt of the federal government is expected to be \$506.2 billion, an increase of \$45.4 billion or 9.9% over the previous year.

The total net debt of the provincial and territorial governments is estimated to be \$155.0 billion at March 31, 1994 which is \$21.2 billion or 15.8% higher than at March 31, 1993.

The total net debt of the federal, provincial and territorial governments increased from 30.6% of the gross domestic product (GDP) at March 31, 1982 to an estimated 93.0% at March 31, 1994.

Faits Saillants

Section 1: Actif et passif de l'administration publique

Dette nette totale des administrations fédérale, provinciales et territoriales

La dette nette totale des administrations fédérale¹, provinciales et territoriales² est estimée à 661,2 milliards de dollars au 31 mars 1994, ce qui représente une augmentation de 66,6 milliards de dollars (11,2 %) depuis le 31 mars 1993.

Au 31 mars 1994, on prévoit que la dette nette de l'administration fédérale sera de 506,2 milliards de dollars, ce qui représente une hausse de 45,4 milliards de dollars ou de 9,9 % par rapport à l'année précédente.

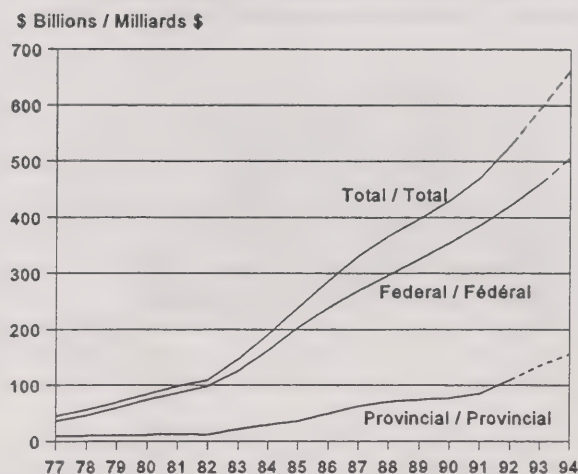
La dette nette totale des administrations provinciales et territoriales est estimée à 155 milliards de dollars au 31 mars 1994, ce qui représente 21,2 milliards de dollars ou

15,8 % de plus qu'au 31 mars 1993.

En pourcentage du produit intérieur brut (PIB), la dette nette totale des administrations fédérale, provinciales et territoriales a augmenté et est passée de 30,6 % au 31 mars 1982 à un pourcentage estimé de 93,0 % au 31 mars 1994.

Chart 1.1: Federal, Provincial and Territorial Government Net Debt, as at March 31

Graphique 1.1: Dette nette des administrations publiques fédérale, provinciales et territoriales, au 31 mars



¹ For the federal government, the balance sheet statistics to March 31, 1993 are based on the public accounts and other administrative documents. The federal government deficit for 1993-94 was estimated using information released by the Department of Finance in November 1993. The estimated federal government net debt as at March 31, 1994 was calculated by adding the 1993-94 federal deficit to the net debt as at March 31, 1993.

² Pour l'administration fédérale, les données sur le bilan au 31 mars 1993 sont basées sur les comptes publics et sur d'autres documents administratifs. Le déficit de l'administration fédérale pour l'année 1993-1994 a été estimé d'après les renseignements diffusés par le ministère des Finances en novembre 1993. La dette nette approximative de l'administration fédérale au 31 mars 1994 a été calculée en additionnant le déficit de 1993-1994 à la dette nette au 31 mars 1993.

³ The provincial and territorial government balance sheet statistics to March 31, 1992 are based on the public accounts. The provincial and territorial deficits for 1992-93 and 1993-94 were estimated based on the provincial budgetary documents that were released in 1993. The estimated provincial and territorial net debt as at March 31, 1993 and 1994 were calculated by adding the provincial deficits to the actual net debt as at March 31, 1992.

⁴ Pour les administrations provinciales et territoriales, les données sur le bilan au 31 mars 1992 sont basées sur les comptes publics. Le déficit des provinces et des territoires pour les années 1992-1993 et 1993-1994 a été estimé d'après les documents budgétaires provinciaux qui ont été diffusés en 1993. La dette nette approximative des administrations provinciales et territoriales au 31 mars 1993 et 1994 a été calculée en additionnant leur déficit à leur dette nette réelle au 31 mars 1992.

Federal government net debt rose rapidly from 27.5% of GDP at March 31, 1982 to 53.3% at March 31, 1987; it remained roughly stable until March 31, 1990 and then rose to an estimated 71.2% of GDP at March 31, 1994.

At March 31, 1982 provincial and territorial government net debt was 3.1% of GDP and rose to 12.7% at March 31, 1988. For the next three years, it remained stable at about 12% of GDP before rising sharply to an estimated 21.8% of GDP at March 31, 1994.

On a per capita basis, the total net debt of the federal, provincial and territorial governments is expected to be \$23,065 at March 31, 1994. Of this total, \$17,657 is due to the net debt of the federal government. The average provincial and territorial per capita net debt is \$5,408.

The level of provincial and territorial net debt varies considerably across the country. As illustrated in Chart 1.2, the largest provincial per capita net debt at March 31, 1994 is found in Québec (\$7,461) followed by Newfoundland (\$6,937), Saskatchewan (\$6,931) and Nova Scotia (\$6,870). Only the territories reported a positive net equity.

Composition of Total Liabilities (Gross Debt)

The total liabilities (gross debt) of governments are made up of both their short and long term liabilities. As a proportion of total federal government liabilities, the value of bonds has remained fairly steady since 1976. However, savings bonds, which played a more important role during the earlier years, have declined significantly as a proportion of total liabilities. For the period 1977 to 1981, savings bonds constituted an average of 17.6% of total liabilities; by March 31, 1993, this percentage had dropped to just 6.7%.

Unlike savings bonds, the issuance of treasury bills has grown steadily in relation to total liabilities. For the years 1977 to 1981, these instruments

Entre le 31 mars 1982 et le 31 mars 1987, la dette nette de l'administration fédérale s'est élevée rapidement et est passée de 27,5 % à 53,3 % du PIB; elle est ensuite demeurée relativement stable jusqu'au 31 mars 1990, puis s'est élevée à un pourcentage estimé de 71,2 % du PIB au 31 mars 1994.

De 3,1 % du PIB au 31 mars 1982, la dette nette des administrations provinciales et territoriales est passée à 12,7 % au 31 mars 1988. Pendant les trois années suivantes, elle est demeurée stable à environ 12 % du PIB, avant de connaître une augmentation marquée pour atteindre un pourcentage estimé de 21,8 % du PIB au 31 mars 1994.

Par habitant, on prévoit que la dette nette totale des administrations fédérale, provinciales et territoriales s'établira à 23 065 \$ au 31 mars 1994. De ce total, une proportion de 17 657 \$ est attribuable à la dette nette de l'administration fédérale. La dette nette moyenne des administrations provinciales et territoriales est de 5 408 \$.

Le niveau de la dette nette des provinces et des territoires varie considérablement selon

les régions du pays. Comme l'illustre le graphique 1.2, la dette nette provinciale la plus importante par habitant au 31 mars 1994 est celle du Québec (7 461 \$), suivie de celle de Terre-Neuve (6 937 \$), de la Saskatchewan (6 931 \$) et de la Nouvelle-Écosse (6 870 \$). Seuls les territoires ont déclaré un avoir net positif.

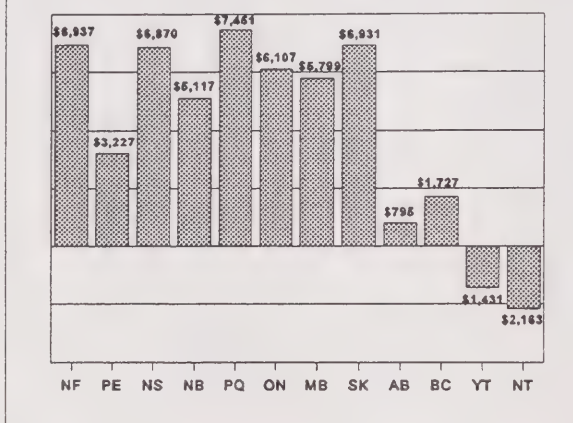
Composition du passif total (dette brute)

Le total du passif (dette brute) des administrations publiques se compose de leurs dettes à court et à long terme. Comme proportion du passif total de l'administration fédérale, la valeur des obligations est demeurée relativement stable depuis 1976. Cependant, la part des obligations d'épargne, comme pourcentage du passif total, a diminué considérablement au cours des dernières années. Pendant la période de 1977 à 1981, les obligations d'épargne constituaient une moyenne de 17,6 % du passif total, alors qu'au 31 mars 1993, ce pourcentage était tombé à 6,7 %.

Par contre, la proportion de bons du Trésor émis a augmenté régulièrement par rapport au total du passif. De 1977 à 1981, ils constituaient une moyenne de 14,3 % du

Chart 1.2: Per Capita Provincial and Territorial Net Debt at March 31, 1994

Graphique 1.2: Dette nette par tête des administrations publique provinciales et territoriales, au 31 mars 1994



averaged 14.3% of total liabilities thereafter rising steadily to 31.5% at March 31, 1993.

In comparison to the federal government, the provincial and territorial governments finance more actively through bond issues. Bonds and debentures have remained the most important borrowing instruments, accounting for 64.4% of all liabilities at March 31, 1992 compared to 34.6% for the federal government.

passif total, puis cette proportion a augmenté régulièrement pour atteindre 31,5 % au 31 mars 1993.

En comparaison avec l'administration fédérale, les administrations des provinces et des territoires se servent davantage des obligations comme moyen de financement. Les obligations demeurent pour elles l'instrument d'emprunt le plus important; au 31 mars 1992, les obligations représentaient 64,4 % de l'ensemble de leur passif, contre 34,6 % pour l'administration fédérale.

Text Table 1: Composition of Total Liabilities, at March 31

Tableau explicatif: Composition du passif, au 31 mars

| Federal Government Liabilities | | | | | Passif de l'administration fédérale | | | | | | |
|--------------------------------|--------------|-------|--------------|-------|-------------------------------------|-------|--------------|-------|--------------|-------|-----------------------|
| | 1977-1981 | | 1982-1986 | | 1987-1991 | | 1992 | | 1993 | | |
| | \$ Billions | % | \$ Billions/ | % | \$ Billions | % | \$ Billions | % | \$ Billions | % | |
| | Milliards \$ | | Milliards \$ | | Milliards \$ | | Milliards \$ | | Milliards \$ | | |
| Bonds and Debentures | 29.8 | 30.0 | 63.4 | 29.9 | 124.9 | 32.9 | 165.0 | 34.6 | 184.8 | 35.9 | Obligations |
| Treasury Bills | 14.2 | 14.3 | 40.9 | 19.3 | 103.7 | 27.3 | 152.3 | 32.0 | 162.1 | 31.5 | Bons du trésor |
| Saving Bonds | 17.5 | 17.6 | 36.4 | 17.1 | 44.1 | 11.6 | 35.6 | 7.5 | 34.4 | 6.7 | Obligations d'épargne |
| Other Securities | 3.1 | 3.1 | 7.2 | 3.4 | 7.6 | 2.0 | 4.1 | 0.9 | 6.3 | 1.2 | Autre titres |
| Other Liabilities | 34.6 | 34.9 | 64.4 | 30.3 | 99.7 | 26.2 | 119.6 | 25.1 | 127.1 | 24.7 | Autre passif |
| Total Liabilities | 99.2 | 100.0 | 212.3 | 100.0 | 379.9 | 100.0 | 476.6 | 100.0 | 514.7 | 100.0 | Total, Passif |

| Provincial/Territorial Government Liabilities | | | | | Passif des administrations provinciales et territoriales | | | | | | |
|---|--------------|-------|--------------|-------|--|-------|--------------|-------|--------------|-------|-----------------------|
| | 1977-1981 | | 1982-1986 | | 1987-1991 | | 1992 | | 1993 | | |
| | \$ Billions | % | \$ Billions/ | % | \$ Billions | % | \$ Billions | % | \$ Billions | % | |
| | Milliards \$ | | Milliards \$ | | Milliards \$ | | Milliards \$ | | Milliards \$ | | |
| Bonds and Debentures | 37.9 | 68.7 | 72.8 | 68.5 | 113.3 | 62.2 | 153.6 | 64.4 | ..... | ..... | Obligations |
| Treasury Bills | 0.5 | 0.8 | 3.5 | 3.3 | 5.2 | 2.8 | 6.6 | 2.8 | ..... | ..... | Bons du trésor |
| Saving Bonds | 0.8 | 1.5 | 2.0 | 1.8 | 3.2 | 1.7 | 3.5 | 1.5 | ..... | ..... | Obligations d'épargne |
| Other Securities | 0.7 | 1.3 | 4.5 | 4.2 | 15.8 | 8.7 | 20.3 | 8.5 | ..... | ..... | Autre titres |
| Other Liabilities | 15.2 | 27.6 | 23.6 | 22.2 | 44.7 | 24.5 | 54.5 | 22.8 | ..... | ..... | Autre passif |
| Total Liabilities | 55.1 | 100.0 | 106.4 | 100.0 | 182.2 | 100.0 | 238.4 | 100.0 | ..... | ..... | Total, Passif |

Provincial and Territorial Government Borrowing on Behalf of Local Governments and Government Enterprises

All the provincial and territorial governments with the exception of Québec borrow on behalf of their local governments. As well, New Brunswick, Ontario, Manitoba, Saskatchewan, Alberta and British Columbia borrow on behalf of their respective government enterprises. These borrowings are

Emprunts des administrations provinciales et territoriales pour le compte des administrations municipales et des entreprises publiques

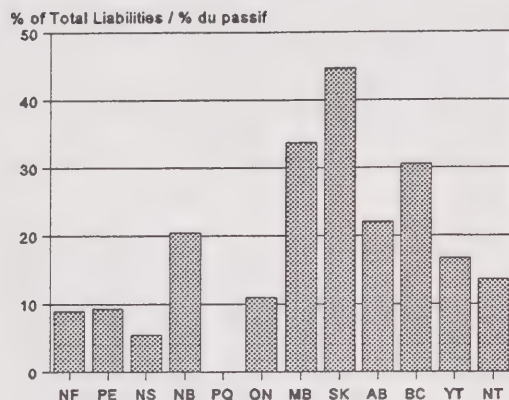
À l'exception du Québec, toutes les administrations provinciales et territoriales empruntent pour le compte de leurs administrations municipales. De plus, le Nouveau-Brunswick, l'Ontario, le Manitoba, la Saskatchewan, l'Alberta et la Colombie-Britannique empruntent pour le compte de leurs entreprises publiques. Ces emprunts sont inclus dans le total de l'actif et du passif (dette brute) du

included in both total assets and total liabilities (gross debt) in the government balance sheet. For this reason, they do not affect the level of provincial or territorial net debt.

Relative to their total liabilities, the borrowings on behalf of enterprises and local governments are most significant in Saskatchewan (44.7%), Manitoba (33.7%) and British Columbia (30.6%). Chart 1.3 illustrates the percent of total liabilities in each province at March 31, 1992 that are a result of these borrowings.

Chart 1.3: Provincial and Territorial Government Borrowing on Behalf of Provincial and Territorial Government Business Enterprises and Local Governments, at March 31, 1992

Graphique 1.3: Emprunts des administrations publiques provinciales et territoriales contractés au nom des entreprises publiques provinciales et territoriales et des administrations publiques locales, au 31 mars 1992



bilan de l'administration publique. C'est la raison pour laquelle ils ne modifient pas le niveau de la dette nette de la province ou du territoire.

Par rapport au total du passif, les emprunts les plus importants pour le compte des entreprises publiques et des administrations municipales sont ceux de la Saskatchewan (44,7 %), du Manitoba (33,7 %) et de la Colombie-Britannique (30,6 %). Le graphique 1.3 illustre l'importance de ces emprunts en pourcentage du passif total de chaque province au 31 mars 1992.

Section 2: Government Business Enterprises Assets and Liabilities

Federal Government Business Enterprises

The total assets of federal government business enterprises amounted to \$95.2 billion at the end of 1992, a decrease of \$3.9 billion (3.9%) over levels recorded at the end of 1991.

Financial assets represented 78.0% of total assets at December 31, 1992. This percentage has risen from a level of 68.9% in 1983. The privatization of enterprises during this period, notably that of Air Canada, contributed to the decline in non-financial assets.

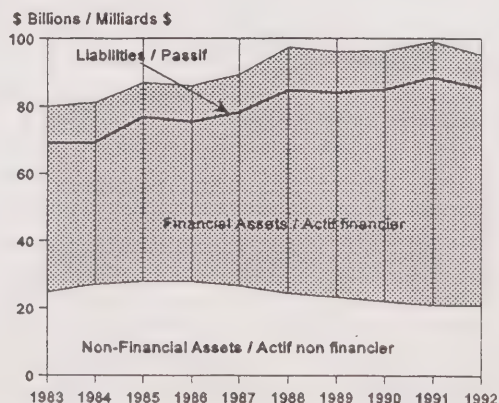
The liabilities of federal government enterprises totalled \$85.4 billion at the end of 1992, a decrease of \$3.0 billion (3.4%) over 1991 levels.

Entreprises publiques fédérales

L'actif total des entreprises publiques fédérales s'élevait à 95,2 milliards de dollars à la fin de 1992, ce qui représente une diminution de 3,9 milliards de dollars (3,9%) par rapport aux niveaux enregistrés à la fin de 1991.

Chart 2.1: Federal Government Business Enterprises at December 31

Graphique 2.1: Les entreprises publiques fédérales, au 31 décembre



Les actifs financiers représentaient 78,0 % du total des actifs au 31 décembre 1992. Ce pourcentage était de 68,9 % en 1983. La privatisation de certaines entreprises au cours de cette période, notamment celle de la Société Air Canada, a contribué à la baisse de l'actif non financier.

Le passif des entreprises publiques fédérales se chiffrait au total à 85,4 milliards de dollars à la fin de 1992, ce qui représente une diminution de 3 milliards de dollars (3,4 %) par rapport aux niveaux

enregistrés en 1991.

Net worth (total assets less total liabilities) of federal government enterprises amounted to \$9.8 billion at the end of 1992, a decrease of \$0.9 billion (8.4% decrease) over 1991 levels.

Provincial and Territorial Government Business Enterprises

The total assets of the provincial and territorial business enterprises reached \$201.5 billion at the end of 1991, an increase of \$15.6 billion (8.4%) from 1990.

From 1982 to 1991, financial assets expanded more quickly than did non-financial assets. During this period, financial assets grew on average 9.3% per year while the non-financial assets increased by an average of 5.5% per year.

The liabilities of the provincial and territorial government enterprises totalled \$173.0 billion at the end of 1991, an increase of \$14.0 billion (8.8%) over 1990 levels. During the period 1982 to 1991, the total liabilities grew on average 6.6% per annum.

Net worth of provincial and territorial government enterprises amounted to \$26.9 billion at the end of 1991, an increase of \$550 million (1.1%) over 1990 levels. This was lower than the average annual growth of 6.8% during the period 1982 to 1990.

La valeur nette (actif total moins passif total) des entreprises publiques fédérales se chiffrait à 9,8 milliards de dollars à la fin de 1992, ce qui représente une baisse de 0,9 milliard de dollars (8,4 %) par rapport à 1991.

Entreprises publiques des provinces et des territoires

L'actif total des entreprises publiques des provinces et des territoires a atteint le chiffre de 201,5 milliards de dollars à la fin de 1991, ce qui représente une augmentation de 15,6 milliards de dollars (8,4 %) par rapport à 1990.

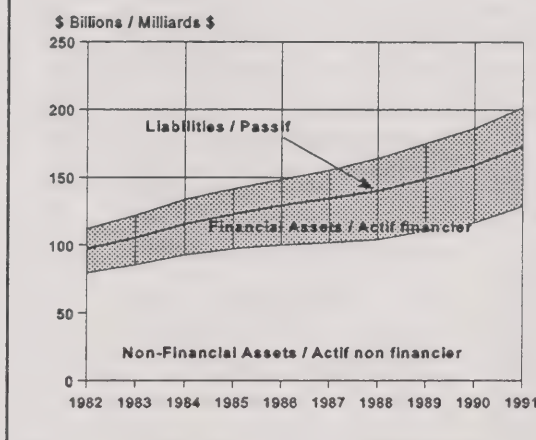
De 1982 à 1991, l'actif financier a augmenté plus rapidement que l'actif non financier. Au cours de cette période, l'actif financier a connu une croissance moyenne de 9,3 % par année, tandis que l'actif non financier s'est accru en moyenne de 5,5 % par année.

Le passif des entreprises publiques des provinces et des territoires se chiffrait à 173 milliards de dollars à la fin de 1991, ce qui représente une augmentation de 14 milliards de dollars (8,8 %) par rapport à 1990. Au cours de la période de 1982 à 1991, le passif total a augmenté en moyenne de 6,6 % par année.

La valeur nette des entreprises publiques des provinces et des territoires s'élevait à 26,9 milliards de dollars à la fin de 1991. Cette somme représente une augmentation de 550 millions de dollars (1,1 %) par rapport aux niveaux de 1990, ce qui est bien inférieur à l'augmentation annuelle moyenne de 6,8 % enregistrée au cours de la période de 1982 à 1990.

Chart 2.2: Provincial and Territorial Government Business Enterprises at December 31

Graphique 2.2: Les entreprises publiques provinciales et territoriales, au 31 décembre



WHAT IS THE GOVERNMENT DEBT?

by Terry Moore, PID

Government debt in Canada has been widely discussed and closely monitored over the last several years. Different observers have different reasons for concern about the debt such as: the cost of debt servicing and its implications for fiscal flexibility; the implications for social programs; the impact of high debt and debt service charges on Canada's international financial position and the transfer of debt to future generations. In spite of these many concerns, there is no single common measure of the size of the public debt. For instance, at March 31, 1991 commonly cited estimates of the federal government net debt ranged from \$285 billion to \$700 billion.

The differing estimates are due to different concepts, different definitions of what is in government, and to confusion about the terms net and gross debt. Unfortunately, users of the numbers are often not well informed about these issues when the debt numbers are cited. This article examines three different approaches to measuring government debt, the Public Accounts, the Financial Management System (FMS) and the System of National Accounts (SNA). Each of these measures is intended for different analytical uses.

Whose Debt are we Measuring?

This article looks at the debt of the federal, provincial and territorial, and local levels. In the FMS and SNA, government is defined to include not only departments, but those agencies, boards, commissions, and funds that are instruments of government policy even if they are excluded from government budgets. On the other hand, the Public Accounts of individual governments usually reflect a narrower view of government and include only those entities included in government budgets.

QU'EST-CE QUE LA DETTE PUBLIQUE?

par Terry Moore, DIP

La dette publique au Canada a fait l'objet de nombreuses discussions et d'une étroite surveillance au cours des dernières années. Différents observateurs ont des motifs divers de préoccupation au sujet de la dette, comme par exemple le coût du service de la dette et ses incidences sur la souplesse financière, les incidences sur les programmes sociaux, l'incidence de la dette élevée et des frais de service de la dette sur la position internationale du Canada au plan financier, ainsi que le transfert de la dette aux générations futures. En dépit de ces nombreuses préoccupations, il n'existe pas de mesure commune unique établissant l'ampleur de la dette publique. Par exemple, en date du 31 mars 1991, les prévisions citées fréquemment quant à la dette publique fédérale nette l'établissaient entre 285 et 700 milliards de dollars.

In 1993/94, 30.1% of Federal Government Revenues are expected to go to service the debt. (FMS)

En 1993-1994, on s'attendait à ce que 30,1 p. 100 des recettes du gouvernement fédéral soient consacrées au service de la dette (SGF).

Les estimations divergentes sont dues à des concepts différents, à des définitions diverses quant à ce que recouvre la notion de gouvernement, et à la confusion au sujet des expressions dette nette et dette brute. Malheureusement, les personnes qui ont recours à ces chiffres ne sont pas tellement bien informées au sujet de ces questions lorsqu'on mentionne le montant de la dette. Le présent article traite de trois approches différentes retenues pour mesurer la dette publique: les Comptes publics, le Système de gestion financière (SGF) et le Système des comptes nationaux (SCN). Chacune de ces mesures est conçue pour différents usages analytiques.

Quelle dette mesurons-nous?

Le présent article examine la dette aux paliers fédéral, provincial, territorial et municipal. Dans le SGF et le SCN, l'administration publique est définie de façon à inclure les ministères, ainsi que les organismes, conseils, commissions et fonds qui sont des instruments de la politique gouvernementale, même s'ils sont exclus des budgets gouvernementaux. À l'inverse, les Comptes publics de chaque administration publique reflètent habituellement une vision plus étroite de l'administration et comprennent uniquement les entités incluses dans les budgets.

Some observers view government as the public sector, an even broader basis than any of the above. The Public Sector¹ includes government administration, public education institutions, public health and social service institutions, and government business enterprises. However, data are not published on this basis.

Defining Gross and Net Debt

What do the terms gross and net debt mean? Gross debt is the sum of all debts or the total liabilities of government while net debt is the excess of total liabilities over financial assets (e.g. cash, advances, securities). If the revenues of the government exceed the expenditures of the government then there is a surplus. However, if the reverse is true and expenditures exceed revenues then there is a deficit and the government must increase its borrowing to finance the deficit. The net debt is the accumulation of annual deficits and surpluses over time. As long as government expenditure exceeds government revenue the net debt of government continues to grow. It is net debt which is the focus of this article.

| |
|---------------------------------------|
| Gross Debt = Total Liabilities |
| Net Debt = Total Liabilities |
| minus |
| Total Financial Assets |

| |
|--------------------------------------|
| Dette brute = total du passif |
| Dette nette = total du passif |
| moins |
| total de l'actif financier |

Public Accounts Basis

Federal, provincial, and territorial governments each produce and publish their own audited financial statements, income statements and balance sheets, which are referred to as their public accounts. Deficits and net debt contained therein are known as those derived on a public accounts basis.

Government accounting aims primarily at reporting on stewardship. In other words, the public accounts report on the monies acquired by government, and show the departments and programs that were responsible for spending

Certains observateurs assimilent le gouvernement au secteur public, ce qui en étend encore davantage la portée. Le secteur public¹ comprend l'administration gouvernementale, les établissements d'enseignement publics, les institutions publiques de santé et de service social, ainsi que les entreprises publiques. Cependant, les données ne sont pas publiées d'après cette définition.

Définition de dette brute et de dette nette

Que signifient les expressions dette brute et dette nette? La dette brute est la somme de toutes les dettes, ou encore le total du passif du gouvernement. D'autre part, la dette nette représente l'excédent du passif total sur l'actif financier (c'est-à-dire liquidités, avances, titres). Si les recettes de l'administration publique dépassent les dépenses, alors il y a excédent. Cependant, si l'inverse est vrai et que les dépenses sont supérieures aux recettes, alors il y a déficit et le gouvernement doit emprunter davantage afin de financer le déficit. La dette nette représente l'accumulation des déficits annuels et des excédents au cours des années. Tant que les dépenses publiques dépassent les recettes publiques, la dette nette de l'administration publique continue d'augmenter. Le présent article porte principalement sur la dette nette.

Principes des Comptes publics

Les administrations publiques fédérale, provinciales et territoriales produisent et publient toutes leurs propres états financiers vérifiés, leurs propres états des résultats, ainsi que leurs propres bilans. Il s'agit en réalité des comptes publics. Les déficits et la dette nette contenus dans les présentes sont établis suivant les principes des comptes publics.

La comptabilité publique vise principalement la présentation de rapports touchant la gérance. En d'autres mots, les comptes publics portent sur les sommes acquises par l'administration publique et ils présentent les ministères et les programmes chargés de dépenser les

¹ Refer to "Guide to The Public Sector of Canada, 1991 Edition".

¹ Se reporter au «Guide du secteur public du Canada, édition 1991».

them. In order to accommodate the changing information requirements of each administrative jurisdiction, the details of the public accounts change across jurisdictions and over time. The variability in accounting concepts implies that public account data are difficult to compare across jurisdictions and over time. For example, in Alberta the majority of municipal borrowing is done by the provincial government through the Alberta Municipal Financing Corporation whereas in Ontario the municipalities do most of their borrowing directly themselves. As a result, if

sommes en question. De façon à répondre aux diverses exigences de chaque administration au chapitre de l'information, les particularités des comptes publics changent selon les diverses administrations et avec le temps. La diversité dans les concepts se rapportant à la comptabilité laissent sous-entendre que les données des comptes publics sont difficiles à comparer entre les administrations et dans le temps. Par exemple, en Alberta, la majorité des municipalités empruntent par l'entremise de l'administration provinciale qui fait affaire avec l'Alberta Municipal Financing Corporation, tandis qu'en Ontario, les municipalités s'occupent elles-mêmes,

Text Table 1: Alternative Measures of Government Debt

Tableau 1 du texte: Façons différentes de mesurer la dette publique

| | Public Accounts Basis as at March 31, 1991 | | | FMS Basis as at March 31, 1991 | | | SNA Basis as at December 31, 1990 | | |
|---|---|--|-------------------------|--|--|-------------------------|--|--|-------------------------|
| | Selon le fondement des Comptes publics au 31 mars 1991 | | | Selon le fondement du SGF au 31 mars 1991 | | | Selon le fondement du SCN au 31 décembre 1990 | | |
| | Financial Assets | Total Liabilities ¹ | Net Debt | Financial Assets | Total Liabilities ¹ | Net Debt | Financial Assets | Total Liabilities ¹ | Net Debt |
| | Actif financier (1) | Total du passif ¹ (2) | Dette nette (2-1) | Actif financier (1) | Total du passif ¹ (2) | Dette nette (2-1) | Actif financier (1) | Total du passif ¹ (2) | Dette nette (2-1) |
| | (000,000) | | | | | | | | |
| Federal Government - Gouvernement fédérale | 45,503 | 433,932 | 388,429 | 58,264 | 444,578 | 386,314 | 60,681 | 345,724 | 285,043 |
| Provincial & Territorial Governments - Gouvernements provinciaux et territoriaux | 55,444 | 166,510 | 111,066 | 126,893 | 210,394 | 83,501 | 141,129 | 180,772 | 39,643 |
| Sub-total - Total-partiel | 100,947 | 600,442 | 499,495 | 185,157 | 654,972 | 469,815 | 201,810 | 526,496 | 324,686 |
| Local Governments ² - Administrations locales ² | N/A-S/O | N/A-S/O | N/A-S/O | 22,804 | 43,700 | 20,896 | 19,601 | 40,945 | 21,344 |
| TOTAL | 100,947 | 600,442 | 499,495 | 207,961 | 698,672 | 490,711 | 221,411 | 567,441 | 346,030 |

¹ Total Liabilities = Gross Debt.

¹ Total du passif = Dette brute.

² Local Governments do not publish on a Public Accounts basis.

² Les administrations locales ne publient pas de chiffres selon la formule des comptes.

N/A = Not Applicable.

S/O = Sans objet.

everything were the same, Alberta's provincial **gross debt** would be reported to be higher than Ontario's.

In Québec and Newfoundland, the unremitted profits of government business enterprises are recognized as assets, but other provincial and territorial governments do not treat unremitted profits in this way. Therefore, on a public accounts basis the net debt of these two provinces are lower than the other provinces.

These types of accounting differences reflect the differing administrative needs of the provinces. However, for many purposes, analysts require data which are comparable between jurisdictions, and/or which are consistent over time. For instance, analysts may be interested in comparing the gross or net debt of individual provincial and territorial governments. Alternatively, analytical interest may focus on the composition of the gross debt, for example the amount of treasury bills compared to bonds and debentures. Analysts may wish to make these comparisons over a period of time. For these types of analytical applications it is essential that the data be classified on a consistent and comparable basis. Statistics Canada offers two alternative ways of treating government financial data, FMS and SNA.

Financial Management System (FMS) Basis

The Financial Management System provides a framework to analyze and compare the activities of governments in Canada on a standardized basis. As such, the FMS data differ in a number of ways from the data presented by the individual governments in budgets, estimates, and public account documents, leading to significantly different estimates of debt (Table 1). The total net debt of federal, provincial and territorial governments as at March 31, 1991 was \$499.5 billion according to their public accounts compared to \$469.8 billion on a FMS basis.

Tables 2 and 3 display a reconciliation of the asset, liability and net debt aggregates for the federal, provincial and territorial governments on a public accounts basis to those on a FMS basis at March 31, 1991.

The net debt of the federal, provincial and territorial governments on a FMS basis is lower

pour la plupart, de leurs emprunts. Il en ressort que si tout était le même partout, la dette **brute** de l'Alberta serait plus élevée que celle de l'Ontario.

Au Québec et à Terre-Neuve, les profits non remis des entreprises publiques sont considérés comme éléments de l'actif, mais les autres administrations provinciales et territoriales ne les traitent pas de la même façon. Par conséquent, d'après le principe des comptes publics, la dette nette pour ces deux provinces est inférieure à celle des autres provinces.

Ces différences comptables reflètent les besoins administratifs divers des provinces. Cependant, les analystes ont besoin de données comparables entre les administrations ou concordantes dans le temps pour bien des raisons. Par exemple, les analystes peuvent être intéressés à comparer la dette brute ou la dette nette de chaque administration publique provinciale ou territoriale. Par ailleurs, l'intérêt au plan analytique peut porter sur la composition de la dette brute, par exemple le montant des bons du Trésor comparativement aux obligations et aux débiteures. Les analystes peuvent souhaiter entreprendre ces comparaisons sur une certaine période de temps. Pour ces types d'applications analytiques, il est essentiel que les données soient classées d'après une base concordante et comparable. Statistique Canada offre deux façons de traiter les données financières des administrations, le SGF et le SCN.

Principes appliqués dans le Système de gestion financière (SGF)

Le Système de gestion financière (SGF) offre un cadre pour analyser et comparer les activités des administrations publiques au Canada d'après une base normalisée. À ce titre, les données du SGF diffèrent sous un certain nombre d'aspects de celles que présentent les diverses administrations dans les budgets, les prévisions et les documents des comptes publics, ce qui entraîne des évaluations de la dette qui diffèrent de façon appréciable (Tableau 1). La dette nette totale des administrations publiques fédérale, provinciales et territoriales au 31 mars 1991 était de 499,5 milliards de dollars dans les Comptes publics et de 469,8 milliards de dollars dans le SGF.

Les tableaux 2 et 3 présentent un rapprochement de l'actif, du passif et de la dette nette regroupés pour les administrations publiques fédérale, provinciales et territoriales d'après les principes des comptes publics par rapport au SGF en date du 31 mars 1991.

La dette nette des administrations publiques fédérale, provinciales et territoriales d'après le SGF est inférieure à

than on a public accounts basis at March 31, 1991 by \$2.1 billion and \$27.6 billion. Let's now look at why this is the case.

celle qui est inscrite dans les comptes publics au 31 mars 1991 (2,1 milliards de dollars et 27,6 milliards de dollars). Voyons maintenant la raison de cet état de chose.

Text Table 2: Reconciliation of the Federal Government Balance Sheet as per Public Accounts to a FMS Basis as at March 31, 1991

Tableau 2 du texte: Rapprochement entre le bilan du gouvernement fédéral inscrit dans les Comptes publics et celui du SGF en date du 31 mars 1991

| | Assets Actif | Liabilities Passif | Net Debt Dette nette |
|---|-----------------|-----------------------|----------------------------|
| | (000,000) | | |
| I Balance Sheets as per Public Accounts at March 31, 1991¹ - Bilan inscrit dans les Comptes publics le 31 mars 1991¹ | 45,503 | 433,932 | 388,429 |
| II Adjustments to Produce FMS Data - Redressements en vue de produire les données du SGF | 12,761 | 10,646 | (2,115) |
| 1. Addition of Special Funds to Reflect the FMS Universe - Addition de fonds spéciaux en vue de refléter l'univers du SGF | 2,915 | 1,872 | (1,043) |
| 2. Additions to Reflect Gross Treatment of FMS - Additions en vue de refléter le traitement brut du SGF | 12,797 | 12,797 | - |
| Notes Payable to International Organizations - Effets à payer aux organismes internationaux | 2,077 | 2,077 | - |
| Notes Payable to I.M.F. - Effets à payer au FMI | 3,854 | 3,854 | - |
| Special Drawing Rights - Droits de tirage spéciaux | 1,209 | 1,209 | - |
| Holding of Own Debt - Détention de la dette propre | 1,309 | 1,309 | - |
| Overpayment to Canada Post - Paiement en trop à Postes Canada | 46 | 46 | - |
| Unamortized Discount - Escompte non amorti | 4,302 | 4,302 | - |
| 3. Other Additions - Autres additions | - | 1,511 | 1,511 |
| Specified Purpose Accounts - Comptes à fins déterminées | - | 211 | 211 |
| 1992/93 Reassessment of Employees Pension Plan - Redressement de 1992-1993 au Régime de pension de retraite | - | 1,300 | 1,300 |
| 4. Transactions Excluded in FMS - Opérations exclues du SGF | (2,951) | (5,534) | (2,583) |
| Inventories and Fixed Assets - Stocks et immobilisations | (794) | - | 794 |
| Transactions Between Provinces and Special Funds - Opérations entre provinces et fonds spéciaux | (1,276) | (1,276) | - |
| Allowance for Borrowings of Crown Corporations - Provision pour les emprunts des sociétés d'État | - | (3,550) | (3,550) |
| Consolidation of Crown Corporations - Consolidation des sociétés d'État | (881) | (708) | 173 |
| II FMS Balance Sheet as at March 31, 1991 - Bilan du SGF au 31 mars 1991 | 58,264 | 444,578 | 386,314 |

¹ 1990-91 Public Accounts published in November 1991.

¹ Comptes publics 1990-1991 publiés en novembre 1991.

The FMS defines government more broadly than in most public accounts to include those agencies, boards, commissions, and funds that are instruments of government policy, even if they are not included in the government budgets. This permits intergovernmental comparability since one government may carry out an activity within a departmental structure while another assigns the same responsibility to a special agency. In the FMS, these extra-budgetary entities are called special funds and are treated as

Le SGF définit le gouvernement de façon plus générale que ne le font la plupart des comptes publics car il inclut les organismes, conseils, commissions et fonds qui sont des instruments de la politique gouvernementale même s'il n'en est pas fait mention dans les budgets gouvernementaux. Cela permet la comparaison entre administrations publiques car l'un d'entre eux exerce parfois une activité donnée à l'intérieur d'une structure ministérielle mais un autre attribue la même responsabilité à un organisme spécial. Dans le SGF, ces entités extra-budgétaires sont désignées fonds spéciaux et traitées

part of the government universe. At March 31, 1991 the total of special fund assets exceeded liabilities and therefore, the inclusion of the special funds in the government universe contributed to a lower net debt for the federal and provincial and territorial levels of government. Although many special funds exhibit an accumulated surplus, this is offset to some degree by others in a net debt position.

The federal government consolidates some of its enterprises with government in its balance sheet shown in the public accounts and in this case the enterprises are unconsolidated for FMS. Statistics on government enterprises are compiled separately in FMS.

comme si elles faisaient partie de l'univers du gouvernement. Au 31 mars 1991, le total de l'actif des fonds spéciaux dépassait le passif de sorte que l'inclusion des fonds spéciaux dans l'univers du gouvernement contribue à la diminution de la dette nette des gouvernements aux paliers fédéral, provincial et territorial. Un grand nombre de fonds spéciaux font état d'un excédent accumulé mais cela est compensé dans une certaine mesure par d'autres qui se trouvent dans une situation d'endettement net.

Le gouvernement fédéral consolide certaines de ses entreprises à l'intérieur du gouvernement dans le bilan qu'il présente dans les Comptes publics et dans ce cas les entreprises ne sont pas consolidées pour ce qui concerne le SGF. Les données statistiques relatives aux entreprises publiques sont regroupées séparément dans le SGF.

Text Table 3: Reconciliation of the Provincial and Territorial Government Balance Sheet as per Public Accounts to a FMS Basis as at March 31, 1991

Tableau 3 du texte: Rapprochement entre le bilan des administrations publiques provinciales et territoriales inscrit dans les Comptes publics et celui du SGF en date du 31 mars 1991

| | Assets Actif | Liabilities Passif | Net Debt Dette nette |
|---|-----------------|-----------------------|----------------------------|
| | (000,000) | | |
| I Balance Sheets as per Public Accounts at March 31, 1991 - Bilan inscrit dans les Comptes publics le 31 mars 1991 | 55,444 | 166,510 | 111,066 |
| II Adjustments to Produce FMS Data - Redressements en vue de produire les données du SGF | 71,449 | 43,884 | (27,565) |
| 1. Addition of Special Funds to Reflect the FMS Universe - Additions des fonds spéciaux de façon à refléter l'univers du SGF | 92,033 | 49,933 | (42,100) |
| Workers' Compensation Boards - Commission d'indemnisation des travailleurs | 17,423 | 606 | (16,817) |
| Provincial Development Corporations - Sociétés provinciales de développement | 1,961 | 1,846 | (115) |
| Municipal Financing Corporation - Société de financement des municipalités | 7,643 | 6,838 | (805) |
| Provincial Stabilization Funds - Fonds provinciaux de stabilisation | 3,181 | 2,154 | (1,027) |
| Other - Autres | 61,825 | 38,489 | (23,336) |
| 2. Additions to Reflect Gross Treatment of FMS - Additions en vue de refléter le traitement brut du SGF | 14,918 | 14,918 | - |
| Sinking Funds - Fonds d'amortissement | 9,283 | 9,283 | - |
| Bank Overdrafts - Découverts bancaires | 4,153 | 4,153 | - |
| Other - Autres | 1,482 | 1,482 | - |
| 3. Other Additions - Autres additions | 316 | 5 | (311) |
| 4. Transactions Excluded in FMS - Opérations exclues du SGF | (35,818) | (20,972) | 14,846 |
| Inventories and Fixed Assets - Stocks et immobilisations | (13,515) | - | 13,515 |
| Transactions Between Provinces and Special Funds - Opérations entre provinces et fonds spéciaux | (17,408) | (17,408) | - |
| Trust Funds - Fonds en fiducie | (40) | (56) | (16) |
| Unrealized Foreign Exchange Gains - Gains sur change étranger non réalisés | - | (525) | (525) |
| Unremitted Profits of GBE's - Profits non remis des entreprises publiques | (3,756) | - | 3,756 |
| Other - Autres | (1,099) | (2,983) | (1,884) |
| III FMS Balance Sheet as at March 31, 1991 - Bilan du SGF au 31 mars 1991 | 126,893 | 210,394 | 83,501 |

The remaining differences between the **net debt** on a FMS and a public accounts basis are as a result of adjustments made to standardize accounting concepts and conventions. For example, the Saskatchewan government and many special funds occasionally record fixed assets and inventories on their balance sheets. To achieve consistency for FMS purposes, the cost of acquiring fixed assets (e.g. equipment, buildings) and inventories is treated as an expenditure at the time of acquisition as opposed to capitalizing the fixed asset and depreciating it over its useful life. The result of this particular adjustment is an increase in expenditures, a reduction of total assets and an increase in net debt.

System of National Accounts Basis (SNA)

The SNA presents balance sheets for each sector within the economy including the government sector. Details of the level of non-financial assets, financial assets, liabilities, net debt, and net worth of each sector are shown. In the SNA net debt is actually referred to as net financial assets. These published data on government assets, liabilities and debt are based on data from the public accounts of federal, provincial, and territorial governments as well as financial statements of various special funds or agencies of these governments. The Government Sector within the SNA is composed of the following sub-sectors: Federal Government, Provincial and Territorial Governments, Local Governments, Hospitals, and Canada Pension Plan and Québec Pension Plan. The federal, provincial and territorial, and local government sub-sectors are defined the same as each level of government in FMS, but as with FMS different from the Public Accounts. Government Sector balance sheet data are often compared to those of other sectors by users. Also, SNA data are used to look at the interaction of government with other sectors of the economy.

Tables 4 and 5, provide a reconciliation of the assets, liabilities and net debt of the Federal and Provincial and Territorial sub-sectors on a FMS to a SNA basis. Some analysts refer to the SNA debt of the federal sub-sector as the national debt.

The net debt of the federal government on a SNA basis is about \$101 billion lower than on a FMS basis at March 31, 1991. Most of this

Les autres différences entre la dette **nette** inscrite dans le SGF et celle qui apparaît dans les comptes publics résultent de redressements apportés afin de normaliser les concepts et conventions comptables. Par exemple, le gouvernement de la Saskatchewan et un grand nombre de fonds spéciaux inscrivent à l'occasion dans leurs bilans les immobilisations et les stocks. En vue d'assurer l'uniformité pour les fins du SGF, le coût des immobilisations (par exemple, équipement, immeubles) et des stocks est compté comme une dépense au moment de l'acquisition par opposition à la capitalisation de l'immobilisation et à sa dépréciation durant sa vie utile. Le résultat de ce redressement particulier se traduit par une augmentation des dépenses, une réduction du total de l'actif et une augmentation de la dette nette.

Système des comptes nationaux (SCN)

Le SCN présente les bilans pour chaque secteur de l'économie, y compris celui des administrations publiques. Le Système présente en détail le niveau des actifs financiers ou non, des dettes, de la dette nette et de la valeur nette de chaque secteur. Dans le SCN, la dette nette est désignée comme actif financier net. Les données publiées au sujet de l'actif, du passif et de la dette des administrations sont établies d'après celles qui apparaissent dans les comptes publics des administrations fédérale, provinciales et territoriales, de même que celles qui sont inscrites dans les états financiers de divers fonds ou organismes spéciaux des administrations en question. Le secteur gouvernemental du SCN réunit les sous-secteurs suivants: gouvernement fédéral, gouvernements provinciaux et territoriaux, administrations municipales, hôpitaux, Régime de pensions du Canada et Régie des rentes du Québec. Les sous-secteurs des gouvernements fédéral, provinciaux, territoriaux et locaux sont définis de la même façon que ce qui est retenu pour le SGF mais, comme c'est le cas pour ce dernier système, ils diffèrent de ce qui est retenu pour les comptes publics. Les utilisateurs comparent souvent les données inscrites dans les bilans du secteur gouvernemental à celles d'autres secteurs. En outre, les données du SCN s'emploient pour analyser l'interaction du gouvernement avec d'autres secteurs de l'économie.

Les tableaux 4 et 5 présentent le rapprochement de l'actif, du passif et de la dette nette des sous-secteurs fédéral, provinciaux et territoriaux selon les définitions adoptées dans le SGF et le SCN. Certains analystes estiment que la dette présentée par le SCN pour le sous-secteur fédéral correspond à la dette nationale.

Suivant la formule retenue dans le SCN, la dette nette du gouvernement fédéral est inférieure dans une proportion d'environ 101 milliards de dollars à celle que

difference is due to the different treatment of employee pension plans (\$77 billion). SNA guidelines indicate that the pension plans are part of the government accounts if they are unfunded. An unfunded pension plan exists when an employer has promised to pay specified benefits under certain conditions but has not set aside explicit assets (invested assets) for ensuring payment. Since the employee pension plans (superannuation plans) are administered by the federal government without any outside trustee arrangement, SNA treats the plans as unfunded and considers them part of government. In consolidating the plans as part of government, SNA eliminates or excludes the unfunded pension

présente le SGF au 31 mars 1991. L'écart est attribuable, en grande partie, au traitement différent des régimes de pensions des employés (77 milliards de dollars). Les lignes directrices établis par le SCN indiquent que les régimes de pensions font partie des comptes gouvernementaux s'ils ne sont pas provisionnés. Le régime de pensions non provisionné est celui où l'employeur s'est engagé à verser des prestations déterminées à certaines conditions mais n'a pas mis de côté des éléments d'actif précis (placements) pour assurer le paiement. Comme les régimes de pensions des employés (régimes de pensions de retraite) sont administrés par le gouvernement fédéral sans entente avec des fiduciaires de l'extérieur, le SCN les considère comme étant non provisionnés et faisant parties des

Text Table 4: Reconciliation of the Federal Government FMS Balance Sheet Data to the SNA Balance Sheet Data

Tableau 4 du texte: Rapprochement entre les données du bilan du gouvernement fédéral inscrites dans les SGF et celles du SCN

| | Assets Actif | Liabilities Passif | Net Debt Dette nette |
|--|-----------------|-----------------------|----------------------------|
| | (000,000) | | |
| I FMS Balance Sheet as at March 31, 1991 - Bilan inscrit dans le SGF au 31 mars 1991 | 58,264 | 444,578 | 386,314 |
| II Adjustments to Produce SNA Data - Redressements en vue de produire les données du SCN | 2,417 | (98,854) | (101,271) |
| 1. Adjustments to Reflect Different Treatment of Employee Pension Plans - Redressements en vue de tenir compte du traitement différent des régimes de pensions des employés | - | (76,979) | (76,979) |
| Superannuation Account - Compte de pensions de retraite | - | (76,107) | (76,107) |
| Liabilities to Other Pension Plans - Passif envers d'autres régimes de pensions | - | (872) | (872) |
| 2. Adjustments to Convert Transactions to an Accrual Basis of Accounting - Redressements en vue de convertir les opérations suivant les principes de comptabilité d'exercice | 4,428 | (3,526) | (7,954) |
| Corporation Income Taxes - Impôts sur le revenu des sociétés | 3,773 | - | (3,773) |
| Indirect Taxes - Impôts indirects | (2,150) | - | 2,150 |
| Personal Income Tax - Impôts sur le revenu des particuliers | (1,771) | - | 1,771 |
| GST Accrual - Comptes de régularisation de la TPS | 1,528 | - | (1,528) |
| Interest on Public Debt - Intérêt sur la dette publique | - | (464) | (464) |
| Other - Autres | 3,048 | (3,062) | (6,110) |
| 3. 1st Quarter and Supplementary Periods Flows - Flux du premier trimestre et des périodes supplémentaires | (3,120) | (14,487) | (11,367) |
| 4. Other Adjustments - Autres redressements | 1,109 | (3,862) | (4,971) |
| Allowance for Valuation of Loans - Détermination de la valeur des emprunts | 6,622 | - | (6,622) |
| Unamortized Discount on Treasury Bills - Remise non amortie sur les bons du Trésor | (4,296) | - | 4,296 |
| Outstanding Cheques - Chèques en circulation | (4,031) | (4,031) | - |
| Notes Payable to I.M.F. - Effets à payer au FMI | (3,854) | (3,854) | - |
| Substitution of FGE Claims Data - Substitution de données sur les réclamations des entreprises publiques fédérales | 5,235 | 268 | (4,967) |
| Other - Autres | 1,433 | 3,755 | 2,322 |
| III SNA Balance Sheet as at December 31, 1990 - Bilan du SGF au 31 décembre 1990 | 60,681 | 345,724 | 285,043 |

liability (\$77 billion) from the federal government balance sheet. This treatment leads to a lower net debt in SNA than in FMS.

In the FMS the employee pension plans are considered to be outside government and the liabilities to the pension plans are recognized and included in the federal government balance sheet.

Data on a FMS basis are on a modified cash basis of accounting whereas SNA uses an accrual basis of accounting to the extent possible. This

comptes gouvernementaux. En consolidant ces plans, le SCN élimine ou exclut le passif sous forme de pensions non provisionnées (77 milliards de dollars) du bilan du gouvernement fédéral. Une telle façon de procéder abaisse le niveau de la dette nette dans le SCN comparativement au SGF.

Les régimes de pensions des employés (régimes de pensions de retraite) ne font pas partie des comptes gouvernementaux selon le SGF et, de ce fait, les obligations envers ces régimes sont reconnues et incluses dans le bilan du gouvernement fédéral.

Les données sont inscrites dans le SGF suivant les principes d'une comptabilité de caisse modifiée mais le SCN applique les principes de la comptabilité d'exercice

Text Table 5: Reconciliation of the Provincial and Territorial Government FMS Balance Sheet Data to the SNA Balance Sheet Data

Tableau 5 du texte: Rapprochement entre les données du bilan des gouvernements provinciaux et territoriaux inscrites selon les principes du SGF et celles du SCN

| | Assets Actif | Liabilities Passif | Net Debt Dette nette |
|--|-----------------|-----------------------|----------------------------|
| | (000,000) | | |
| I FMS Balance Sheets as at March 31, 1991 - Bilan inscrit dans le SGF au 31 mars 1991 | 126,893 | 210,394 | 83,501 |
| II Adjustments to Produce SNA Data - Redressements en vue de produire les données du SCN | 14,236 | (29,622) | (43,858) |
| 1. Adjustments to Reflect Different Treatment of Employee Pension Plans - Redressements en vue de tenir compte du traitement différent des régimes de pensions des employés | 4,037 | (17,667) | (21,704) |
| Alberta Pension Plan - Compte de pensions de l'Alberta | 4,037 | (1,240) | (5,277) |
| Liabilities to Other Pension Plans - Passif envers d'autres régimes de pensions | - | (16,427) | (16,427) |
| 2. Adjustments to Convert Transactions to an Accrual Basis of Accounting - Redressements en vue de convertir les opérations suivant les principes de comptabilité d'exercice | 577 | (1,356) | (1,933) |
| Corporation Income Taxes - Impôts sur le revenu des sociétés | 234 | - | (234) |
| Tax Collections on Behalf of Provincial and Territorial Governments - Impôts perçus pour le compte des gouvernements provinciaux et territoriaux | (38) | - | 38 |
| Property Taxes - Impôts fonciers | (6) | - | 6 |
| Medicare - Assurance-santé | - | (663) | (663) |
| Gross Fixed Capital Formation - Formation brute de capital fixe | - | 347 | 347 |
| Other - Autres | 387 | (1,047) | (1,427) |
| 3. Other Adjustments - Autres redressements | 9,622 | (10,599) | (20,221) |
| Retained Earnings of Provincial Government Business Enterprises - Bénéfices non répartis des entreprises publiques provinciales | 16,122 | - | (16,122) |
| Financial Flows for the March 1991 Quarter - Flux financiers pour le trimestre de mars 1992 | (1,742) | (5,959) | (4,217) |
| Bank Overdrafts - Découverts bancaires | (4,634) | (4,634) | - |
| Other - Autre | (124) | (6) | 118 |
| III SNA Balance Sheet as at December 31, 1990 - Bilan du SCN au 31 décembre 1990 | 141,129 | 180,772 | 39,643 |

difference in accounting basis accounts for \$8 billion of the difference between the FMS and SNA net debt. Another \$11 billion of the difference is due to the different dates of the balance sheets. The balance sheet information on a FMS basis is as of March 31, 1991 while data for SNA are as at December 31, 1990. This difference is due to the changes in levels of assets and liabilities that occurred during this three month period.

Other reasons for the difference in net debt on a FMS and SNA basis are summarized in the reconciliation statements. These include the different treatment of profits of government business enterprises. In the SNA the retained earnings of government business enterprises are considered as assets of the government, but not in FMS. This is a significant difference at the provincial and territorial level of government as the retained earnings are \$16 billion at March 31, 1991.

Recent Trends in Net Debt

FMS

Based on the provincial and territorial government budgets and estimates tabled in the spring of 1993 and those of the federal government tabled in November of 1993 the total FMS net debt of the federal and provincial and territorial governments is estimated to be \$661.2 billion as at March 31, 1994, an increase of \$552.3 billion since March 31, 1982. The federal government accounts for \$408.5 billion of this increase.

Budgets and estimates tabled since this time indicate the net debt of both these levels of government are estimated to continue to rise. (Table 6)

Another way to view net debt is relative to the size of the whole economy, that is as a percentage of gross domestic product (GDP). The combined net debt of the federal, provincial, and territorial governments increased from 30.6% of GDP at March 31, 1982

dans la mesure du possible. Ces pratiques différentes expliquent un écart de huit milliards de dollars dans la dette nette qui apparaît dans le SGF et le SCN. Un autre écart de onze milliards de dollars est imputable aux dates différentes de production des bilans. Les renseignements inscrits dans les bilans du SGF valent pour le 31 mars 1991, mais ceux du SCN valent pour le 31 décembre 1990. L'écart est attribuable aux changements dans les niveaux de l'actif et du passif au cours de la période de trois mois entre les deux dates.

D'autres raisons de l'écart entre la dette nette du SGF et celle du SCN sont présentées sommairement dans les états de rapprochement. Parmi elles mentionnons le traitement différent des profits des entreprises publiques. Dans le SCN, les bénéfices non répartis des entreprises publiques sont portés à l'actif du gouvernement mais tel n'est pas le cas dans le SGF. Il s'agit d'une différence considérable au palier des administrations provinciales ou territoriales étant donné que les bénéfices non répartis atteignaient seize milliards de dollars au 31 mars 1991.

Tendances récentes concernant la dette nette

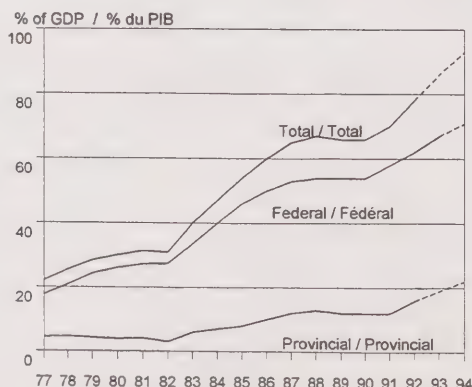
SGF

D'après les budgets et les prévisions déposées au printemps de 1993 par les gouvernements provinciaux et territoriaux, de même que ceux qu'a déposés le gouvernement fédéral en novembre 1993, la dette nette des gouvernements fédéral, provinciaux et territoriaux doit atteindre 661,2 milliards de dollars le 31 mars 1994 selon les estimations, ce qui correspond à une augmentation de 552,3 milliards de dollars depuis le 31 mars 1982. Le gouvernement fédéral a contribué à cette augmentation dans une proportion de 408,5 milliards de dollars. Les budgets et les prévisions déposés depuis lors indiquent que la dette nette des deux paliers de gouvernement va continuer d'augmenter. (Tableau 6)

Une autre façon d'examiner la dette nette consiste à déterminer la place qu'elle occupe par rapport à l'économie dans son ensemble, ce qui signifie l'exprimer en pourcentage du produit intérieur

Chart 1: Federal, Provincial and Territorial Government Net Debt as a Share of the GDP

Graphique 1: Dette nette des administrations publiques fédérale, provinciales et territoriales en pourcentage du PIB



to an estimated 93.0% at March 31, 1994. Thus, net debt has been growing at a faster rate than the economy as a whole. The net debt of both of these levels of government increased

brut (PIB). La dette nette combinée des gouvernements fédéral, provinciaux et territoriaux est passée de 30,6 p. 100 du PIB le 31 mars 1982 à 93,0 p. 100 (selon les estimations) le 31 mars 1994. La dette nette a donc

Text Table 6: Net Debt of Government, on a FMS Basis, at fiscal year ending nearest to March 31

Tableau 6 texte: Dette nette des gouvernements établie selon le SGF pour l'exercice prenant fin à la date la plus rapprochée du 31 mars

| | Net Debt (\$Billions) - Dette nette (milliards \$) | | | | | | | | | | | | | |
|--|--|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|----------------|-----------|-----------|
| | 1977 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 |
| Federal Government - Gouvernement fédérale | 35.3 | 97.7 | 125.6 | 162.3 | 202.4 | 238.5 | 269.6 | 297.3 | 325.8 | 354.3 | 386.3 | 421.0 | 460.8 | 506.2 RE |
| Provincial & Territorial Governments - Gouvernements provinciaux et territoriaux | 8.7 | 11.2 | 20.6 | 28.4 | 35.4 | 48.9 | 61.9 | 70.0 | 72.8 | 75.9 | 83.5 | 108.6 | 133.8 RE | 155.0 E |
| Sub-total ¹ - Total-partiel ¹ | 44.0 | 108.9 | 146.2 | 190.7 | 237.8 | 287.5 | 331.4 | 367.3 | 398.7 | 430.1 | 469.8 | 529.6 | 594.6 RE | 661.2 E |
| Local Governments - Administrations locales | 13.0 | 17.0 | 18.1 | 18.5 | 18.5 | 19.0 | 19.3 | 20.1 | 20.4 | 19.6 | 20.9 | 22.4 E | .. | .. |
| TOTAL¹ | 57.0 | 125.8 | 164.3 | 209.2 | 256.3 | 306.5 | 350.7 | 387.5 | 419.1 | 449.7 | 490.7 | 552.0 E | .. | .. |
| | Net Debt as a Percent of the GDP - Dette nette en pourcentage du PIB | | | | | | | | | | | | | |
| | 1977 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | 1994 |
| Federal Government - Gouvernement fédérale | 17.8 | 27.5 | 33.6 | 40.0 | 45.5 | 49.9 | 53.3 | 53.9 | 53.8 | 54.4 | 57.6 | 62.3 | 66.9 | 71.2 RE |
| Provincial & Territorial Governments - Gouvernements provinciaux et territoriaux | 4.4 | 3.1 | 5.5 | 7.0 | 8.0 | 10.2 | 12.2 | 12.7 | 12.0 | 11.7 | 12.5 | 16.1 | 19.4 RE | 21.8 E |
| Sub-total ¹ - Total-partiel ¹ | 22.2 | 30.6 | 39.1 | 47.0 | 53.5 | 60.1 | 65.5 | 66.6 | 65.8 | 66.1 | 70.1 | 78.4 | 86.3 RE | 93.0 E |
| Local Governments - Administrations locales | 7.0 | 4.8 | 4.8 | 4.6 | 4.2 | 4.0 | 3.8 | 3.7 | 3.4 | 3.0 | 3.1 | 3.3 E | .. | .. |
| TOTAL¹ | 29.2 | 35.4 | 43.9 | 51.6 | 57.7 | 64.1 | 69.3 | 70.3 | 69.2 | 69.1 | 73.2 | 81.7 E | .. | .. |

¹ Differences due to rounding.

¹ Les totaux peuvent ne pas faire le compte exact à cause, de l'arrondissement des données.

RE = Revised Estimates/Estimations révisées; E = Estimates/Estimations.

during this period, however, there were short periods when net debt remained stable as a percentage of GDP. (Table 6)

Although the net debt of the local government has actually declined from 7.0 % of GDP in 1977 to an estimated 3.3 % in 1992, it has been more than offset by increases at the other levels of government.

Federal net debt rose rapidly from 27.5 % of GDP at March 31, 1982 to 53.3 % at March 31, 1987, it remained rather stable until March 31, 1990, and then rose sharply to an estimated 71.2 % at March 31, 1994. At March 31, 1982 provincial and territorial government net debt was 3.1 % of GDP and then gradually rose to 12.7 % at March 31, 1988. For the next three years it remained stable at about 12 % of GDP then rose sharply to an estimated 21.8 % at March 31, 1994.

SNA

As a percentage of GDP, the total net debt of government on a SNA basis has remained significantly lower than FMS during the period from 1976 to 1992 primarily due to the different treatment of employee pension plans.

Both measures demonstrate a rapid rise during the period from 1982 to 1992. On a SNA basis the rise actually began a year earlier than FMS. In fact, FMS tends to lag SNA primarily due to the accrual basis of accounting used in SNA as opposed to the modified cash method used in FMS. (Chart 2)

augmenté à un rythme plus rapide que l'économie dans son ensemble. La dette nette des deux paliers de gouvernement s'est accrue au cours de cette période, mais durant de brefs intervalles, la dette nette exprimée en pourcentage du PIB est demeurée relativement stable. (Tableau 6)

La dette nette au palier de l'administration municipale a diminué en réalité, car elle est passée de 7,0 p. 100 du PIB en 1977 à 3,3 p. 100 (selon les évaluations) en 1992, mais cela a été plus que compensé par les augmentations aux autres paliers de gouvernement.

La dette nette du gouvernement fédéral est passée rapidement de 27,5 p. 100 du PIB le 31 mars 1982 à 53,3 p. 100 le 31 mars 1987; elle est demeurée relativement stable jusqu'au 31 mars 1990 avant d'augmenter de façon marquée au point d'atteindre 71,2 p. 100 (selon les évaluations) le 31 mars 1994. Au 31 mars 1982, la dette nette des gouvernements provinciaux et territoriaux s'établissait à 3,1 p. 100 du PIB puis elle a augmenté graduellement jusqu'à 12,7 p. 100 le 31 mars 1988. Elle est demeurée relativement stable aux environs de 12 p. 100 durant les trois années suivantes, mais elle a augmenté considérablement par la suite et atteignait 21,8 p. 100 (selon les estimations) le 31 mars 1994.

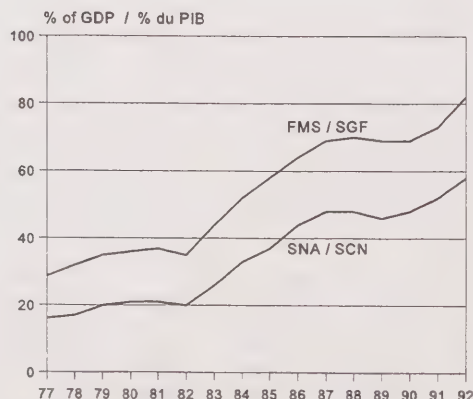
SCN

Exprimée en pourcentage du PIB, la dette nette totale des gouvernements déterminée selon le SCN est demeurée nettement inférieure à celle qui est inscrite dans le SGF pour la période comprise entre 1976 et 1992, principalement du fait du traitement différent accordé aux régimes de pensions des employés.

Les deux systèmes de mesure établissent la croissance rapide qui s'est produite entre 1982 et 1992. Dans le SCN, la hausse a commencé à se manifester en réalité une année plus tôt que dans le SGF. Le SGF a tendance à être en retard sur le SCN du fait avant tout des principes de comptabilité d'exercice en usage dans le SCN par opposition à la méthode de caisse modifiée qui est en vigueur dans le SGF. (Graphique 2)

Chart 2: Total Government Net Debt as a Share of the GDP on an FMS and on an SNA Basis

Graphique 2: Dette nette des administrations publiques totales en pourcentage du PIB basée sur le SGF et le SCN



Text Table 7: Net Debt of Government, on an SNA Basis, at December 31

Tableau 7 du texte: Dette nette des gouvernements établie selon le SGF au 31 décembre

| | Net Debt (\$Billions) - Dette nette (milliards \$) | | | | | | | | | | | | |
|---|--|--------------|--------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| | 1976 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 |
| Federal Government - Gouvernement fédérale | 13.10 | 58.50 | 80.22 | 106.67 | 137.66 | 170.33 | 196.30 | 214.46 | 236.39 | 260.20 | 285.04 | 314.05 | 343.88 |
| Provincial & Territorial Governments - Gouvernements provinciaux et territoriaux | 3.73 | (5.70) | 1.21 | 7.99 | 7.99 | 18.55 | 24.94 | 30.27 | 24.50 | 32.07 | 39.64 | 54.13 | 80.04 |
| Sub-total - Total-partiel | 16.83 | 52.80 | 81.43 | 114.66 | 146.89 | 188.88 | 221.24 | 244.73 | 260.89 | 292.27 | 324.69 | 368.18 | 423.92 |
| Local Governments - Administrations locales | 14.25 | 16.84 | 16.85 | 18.44 | 18.53 | 19.01 | 19.29 | 19.29 | 19.52 | 19.66 | 21.34 | 24.06 | 25.78 |
| Total | 31.08 | 69.64 | 96.28 | 133.10 | 165.42 | 207.89 | 240.53 | 264.02 | 280.41 | 311.93 | 346.03 | 392.24 | 449.71 |
| | Net Debt as a Percent of the GDP - Dette nette en pourcentage du PIB | | | | | | | | | | | | |
| | 1976 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | 1992 |
| Federal Government - Gouvernement fédérale | 6.62 | 16.43 | 21.42 | 26.29 | 30.95 | 35.64 | 38.82 | 38.88 | 39.01 | 39.97 | 42.48 | 46.46 | 49.94 |
| Provincial & Territorial Governments - Gouvernements provinciaux et territoriaux | 1.89 | (1.60) | 0.32 | 1.97 | 2.08 | 3.88 | 4.93 | 5.49 | 4.04 | 4.93 | 5.91 | 8.01 | 11.62 |
| Sub-total - Total-partiel | 8.50 | 14.83 | 21.75 | 28.26 | 33.03 | 39.52 | 43.75 | 44.37 | 43.06 | 44.90 | 48.39 | 54.47 | 61.57 |
| Local Governments - Administrations locales | 7.20 | 4.73 | 4.50 | 4.54 | 4.17 | 3.98 | 3.81 | 3.50 | 3.22 | 3.02 | 3.18 | 3.56 | 3.74 |
| Total | 15.70 | 19.56 | 26.25 | 32.80 | 37.19 | 43.49 | 47.57 | 47.86 | 46.28 | 47.92 | 51.57 | 58.03 | 65.31 |

Summary

Government debt data on a public accounts basis will not necessarily provide users with consistent and comparable data over time. To meet the demand for consistent and comparable data, Statistics Canada publishes government

Résumé

Les données relatives à la dette des administrations qui apparaissent dans les comptes publics ne fournissent pas forcément aux utilisateurs des éléments uniformes et comparables. Afin de satisfaire au besoin de données uniformes et comparables, Statistique Canada publie les

debt data on a FMS and SNA basis. Both these measures indicate that the net debt of government has increased significantly as a percentage of Gross Domestic Product since March 31, 1982. However, the level of net debt, when measured by FMS, is much higher and raises more concern. The lower net debt on a SNA basis is primarily due to the different treatment of government employee pension plans.

données sur la dette des administrations dans le SGF ainsi que dans le SCN. Les deux systèmes établissent que la dette nette des gouvernements, exprimée en pourcentage du produit intérieur brut, a augmenté considérablement depuis le 31 mars 1982. Le niveau de la dette nette est cependant beaucoup plus élevé et soulève davantage de préoccupations quand on la mesure à l'aide du SGF. La dette nette plus faible qui apparaît dans le SCN découle avant tout du traitement différent qui est fait des régimes de pensions des employés des administrations publiques.

Statistical Tables

Tableaux statistiques

TABLE 1.0 Federal, Provincial, Territorial and Local Government Net Debt, as at March 31¹TABLEAU 1.0 Dette nette des administrations publiques fédérale, provinciales, territoriales et locales, au 31 mars¹

| Year Année | Net Debt Dette nette | | | | GDP PIB |
|-------------------|---|-------------------------------|----------|---------------------------|----------------|
| | Federal | Provincial and Territorial | Local | Consolidated Net Debt | |
| | Fédérale | Provinciale et Teritoriale | Locale | Dette nette consolidée | |
| | millions of dollars – millions de dollars | | | | |
| 1977 | 35,295 | 8,701 | 12,973 | 56,969 | 197,924 |
| 1978 | 45,615 | 10,059 | 14,117 | 69,791 | 217,879 |
| 1979 | 58,801 | 10,051 | 15,937 | 84,789 | 241,604 |
| 1980 | 72,331 | 10,641 | 16,058 | 99,030 | 276,096 |
| 1981 | 84,672 | 12,833 | 16,576 | 114,081 | 309,891 |
| 1982 | 97,711 | 11,176 | 16,969 | 125,856 | 355,994 |
| 1983 | 125,625 | 20,599 | 18,139 | 164,363 | 374,442 |
| 1984 | 162,250 | 28,404 | 18,526 | 209,180 | 405,717 |
| 1985 | 202,424 | 35,410 | 18,535 | 256,369 | 444,735 |
| 1986 | 238,537 | 48,935 | 19,020 | 306,492 | 477,988 |
| 1987 | 269,563 | 61,864 | 19,286 | 350,713 | 505,666 |
| 1988 | 297,250 | 70,007 | 20,221 | 387,478 | 551,597 |
| 1989 | 325,839 | 72,811 | 20,407 | 419,057 | 605,906 |
| 1990 | 354,289 | 75,850 | 19,575 | 449,714 | 650,748 |
| 1991 | 386,314 | 83,501 | 20,896 | 490,711 | 670,952 |
| 1992 | 420,951 | 108,644 | 22,402 E | 551,997 E | 675,928 |
| 1993 | 460,778 | 133,802 RE | .. | .. | 688,541 |
| 1994 | 506,168 RE | 155,009 E | .. | .. | 710,723 |

TABLE 1.1 Net Debt of Governments as a Percentage of Gross Domestic Product (GDP)¹TABLEAU 1.1 Dette nette des administrations publiques en pourcentage du produit intérieur brut (PIB)¹

| | Net Debt as a Percentage of GDP | | | | |
|-------|-----------------------------------|----------------------------|--------|------------------------|--|
| | Dette nette en pourcentage du PIB | | | | |
| Year | Federal | Provincial and Territorial | Local | Consolidated Net Debt | |
| Année | Fédérale | Provinciale et Teritoriale | Locale | Dette nette consolidée | |
| | percent – pourcent | | | | |
| 1977 | 17.83 | 4.40 | 6.55 | 28.78 | |
| 1978 | 20.94 | 4.62 | 6.48 | 32.03 | |
| 1979 | 24.34 | 4.16 | 6.60 | 35.09 | |
| 1980 | 26.20 | 3.85 | 5.82 | 35.87 | |
| 1981 | 27.32 | 4.14 | 5.35 | 36.81 | |
| 1982 | 27.45 | 3.14 | 4.77 | 35.35 | |
| 1983 | 33.55 | 5.50 | 4.84 | 43.90 | |
| 1984 | 39.99 | 7.00 | 4.57 | 51.56 | |
| 1985 | 45.52 | 7.96 | 4.17 | 57.65 | |
| 1986 | 49.90 | 10.24 | 3.98 | 64.12 | |
| 1987 | 53.31 | 12.23 | 3.81 | 69.36 | |
| 1988 | 53.89 | 12.69 | 3.67 | 70.25 | |
| 1989 | 53.78 | 12.02 | 3.37 | 69.16 | |
| 1990 | 54.44 | 11.66 | 3.01 | 69.11 | |
| 1991 | 57.58 | 12.45 | 3.11 | 73.14 | |
| 1992 | 62.28 | 16.07 | 3.31 E | 81.67 E | |
| 1993 | 66.92 | 19.43 RE | .. | .. | |
| 1994 | 71.22 RE | 21.81 E | .. | .. | |

¹ Data for the federal, provincial and territorial governments are as at March 31. The local governments' data are as at December 31 of the previous year. The GDP data are also for the year ending December 31 of the previous year, since this will be nearest to the governments' fiscal year ends. Estimates are based on budgets and other reports that were released in 1993.

¹ Les données des administrations publiques fédérale, provinciales et territoriales sont au 31 mars. Les données des administrations publiques locales sont au 31 décembre de l'année précédente. Les données du PIB se rapportent aussi à l'année précédente se terminant le 31 décembre puisqu'elles sont plus rapprochées de la fin de l'année financière des administrations publiques. Les estimations sont basées sur les budgets et autres rapports publiés en 1993.

E = Estimates/Estimations

RE = Revised estimates/Estimations révisées

TABLE 1.2 Estimated Provincial and Territorial Government Net Debt

TABLEAU 1.2 Estimations de la dette nette des administrations publiques provinciales et territoriales

| Government | Net Debt as at March 31, 1992 | Deficit 1992/93 | Net Debt as at March 31, 1993 | Deficit 1993/94 | Net Debt as at March 31, 1994 | Administration publique |
|---|----------------------------------|--------------------|----------------------------------|--------------------|----------------------------------|---|
| | Dette nette au 31 mars 1992 | Déficit 1992-93 | Dette nette au 31 mars 1993 | Déficit 1993-94 | Dette nette au 31 mars 1994 | |
| millions of dollars - millions de dollars | | | | | | |
| Provincial and territorial ¹ | | | | | | Provinciales et territoriales ¹ |
| Newfoundland | 3,561 | 242 | 3,803 | 227 | 4,030 | Terre-Neuve |
| Prince Edward Island | 318 | 76 | 394 | 29 | 423 | Île-du-Prince-Édouard |
| Nova Scotia | 5,307 | 524 | 5,831 | 503 | 6,334 | Nouvelle-Écosse |
| New Brunswick | 3,335 | 300 | 3,635 | 203 | 3,838 | Nouveau-Brunswick |
| Québec | 42,842 | 5,731 | 48,573 | 5,031 | 53,604 | Québec |
| Ontario | 43,201 | 11,853 | 55,054 | 10,317 | 65,371 | Ontario |
| Manitoba | 5,295 | 694 | 5,989 | 472 | 6,461 | Manitoba |
| Saskatchewan | 5,379 | 885 | 6,264 | 681 | 6,945 | Saskatchewan |
| Alberta | (3,312) | 3,142 | (170) | 2,280 | 2,110 | Alberta |
| British Columbia | 3,028 | 1,614 | 4,642 | 1,433 | 6,075 | Colombie-Britannique |
| Yukon | (159) | 80 | (79) | 33 | (46) | Yukon |
| Northwest Territories | (151) | 17 | (134) | (2) | (136) | Territoires du Nord- Ouest |
| Total Provincial and Territorial Governments | 108,644 A | 25,158 RE | 133,802 RE | 21,207 E | 155,009 E | Total des administrations publiques provinciales et territoriales |

¹ The provincial and territorial government deficits for 1992/93 and 1993/94 are based on budgets and estimates that were released in the spring of 1993.

¹ Les déficits des administrations publiques provinciales et territoriales pour 1992-93 et 1993-94 sont basés sur les budgets et les estimations publiés au printemps de 1993.

A = Actual/Données réelles

E = Estimates/Estimations

RE = Revised estimates/Estimations révisées

TABLE 1.3 Detailed Federal Government Balance Sheet, as at March 31, 1992 and 1993

TABLEAU 1.3 Bilan détaillé de l'administration publique fédérale, au 31 mars 1992 et 1993

| No. | | 1992 | 1993 |
|-----|--|--|------------|
| | | thousands of dollars – milliers de dollars | |
| | FINANCIAL ASSETS – ACTIF FINANCIER | | |
| 1 | Cash on hand and on deposit – Encaisse et dépôts | 3,689,285 | 5,921,980 |
| 2 | Canadian currency – En devise canadienne | 3,592,335 | 5,816,843 |
| 3 | Foreign currencies – En devises étrangères | 96,950 | 105,137 |
| 4 | Receivables – Débiteurs | 4,328,952 | 4,781,012 |
| 5 | Taxes – Impôts | 70,204 | 131,359 |
| 6 | Interest – Intérêts | 5,548 | 2,429 |
| 7 | Trade accounts – Comptes-clients | 181,078 | 188,433 |
| 8 | Provincial and territorial governments – Administrations publiques provinciales et territoriales | 134,000 | 757,562 |
| 9 | Other – Autres | 3,938,122 | 3,701,229 |
| 10 | Advances – Avances | 34,353,757 | 30,712,627 |
| | To – Aux: | | |
| 11 | Governments – Administrations publiques | 572,701 | 215,513 |
| 12 | Provincial and territorial governments – Administrations publiques provinciales et territoriales | 559,315 | 203,852 |
| 13 | Local governments – Administrations publiques locales | 13,386 | 11,661 |
| 14 | Government business enterprises – Entreprises publiques | 26,884,438 | 20,490,015 |
| 15 | Federal government business enterprises – Entreprises publiques fédérales | 26,226,759 | 19,868,523 |
| 16 | Provincial and territorial government business enterprises – Entreprises publiques provinciales et territoriales | 657,679 | 621,492 |
| 17 | Individuals – Particuliers | 185,560 | 300,999 |
| 18 | Businesses – Entreprises privées | 1,606,948 | 1,162,432 |
| 19 | Other – Autres | 5,104,110 | 8,543,668 |
| 20 | Securities – Titres | 9,600,484 | 8,985,566 |
| 21 | Treasury bills – Bons du trésor | – | – |
| 22 | Federal government – Administration publique fédérale | – | – |
| 23 | Provincial and territorial governments – Administrations publiques provinciales et territoriales | – | – |
| 24 | Short term paper – Papier à court terme | 30,758 | 30,780 |
| 25 | Governments – Administrations publiques | – | – |
| 26 | Corporations – Corporations | 30,758 | 30,780 |
| 27 | Bonds – Obligations | 92,218 | 132,613 |
| 28 | Governments – Administrations publiques | 60,719 | 103,239 |
| 29 | Federal government – Administration publique fédérale | 47,811 | 91,870 |
| 30 | Provincial and territorial governments – Administrations publiques provinciales et territoriales | 12,908 | 11,369 |
| 31 | Government business enterprises – Entreprises publiques | – | – |
| 32 | Federal government business enterprises – Entreprises publiques fédérales | – | – |
| 33 | Provincial and territorial government business enterprises – Entreprises publiques provinciales et territoriales | – | – |
| 34 | Other – Autres | 31,499 | 29,374 |
| 35 | Shares – Actions | 9,414,446 | 8,808,215 |
| 36 | Federal government business enterprises – Entreprises publiques fédérales | 9,169,198 | 8,707,197 |
| 37 | Corporations – Corporations | 245,248 | 101,018 |
| 38 | Mortgages – Hypothèques | 62,732 | 13,628 |

TABLE 1.3 Detailed Federal Government Balance Sheet, as at March 31, 1992 and 1993 - Concluded

TABLEAU 1.3 Bilan détaillé de l'administration publique fédérale, au 31 mars 1992 et 1993 - fin

| No. | 1992 | 1993 |
|---|--|---------------|
| | thousands of dollars - milliers de dollars | |
| 39 Other securities - Autres titres | 330 | 330 |
| 40 Canadian securities - Titres canadiens | 330 | 330 |
| 41 Foreign securities - Titres étrangers | - | - |
| 42 Other financial assets - Autre actif financier | 3,686,637 | 3,542,926 |
| 43 TOTAL FINANCIAL ASSETS - TOTAL, ACTIF FINANCIER | 55,659,115 | 53,944,111 |
| LIABILITIES - PASSIF | | |
| 44 Bank overdrafts - Découverts bancaires | 2,702,871 | 3,235,254 |
| 45 Payables - Créditeurs | 24,342,688 | 23,087,488 |
| 46 Matured securities outstanding - Titres échus en circulation | 317,888 | 372,327 |
| 47 Interest - Intérêts | 10,230,237 | 9,649,704 |
| 48 Trade accounts - Comptes-fournisseurs | 251,327 | 135,524 |
| 49 Other - Autres | 13,543,236 | 12,929,933 |
| 50 Advances - Avances | 2,269,539 | 2,327,015 |
| 51 Treasury bills - Bons du trésor | 152,300,000 | 162,050,000 |
| 52 Canada bills - Bons du Canada | - | 2,551,884 |
| 53 Short term paper - Papier à court terme | - | - |
| 54 Savings bonds - Obligations d'épargne | 35,597,852 | 34,369,139 |
| 55 Bonds and Debentures - Obligations | 164,999,736 | 184,827,555 |
| Issued to - Émises au(x): | | |
| 56 Canada Pension Plan - Régime de pensions du Canada | 3,501,439 | 3,505,445 |
| 57 Provincial and territorial government business enterprises - Entreprises publiques provinciales et territoriales | - | - |
| 58 Other - Autres | 161,498,297 | 181,322,110 |
| 59 Canadian currency - En devise canadienne | 158,061,700 | 178,464,588 |
| 60 Foreign currencies - En devises étrangères | 3,436,597 | 2,857,522 |
| 61 Other securities - Autres titres | 4,135,884 | 6,310,318 |
| 62 Canadian currency - En devise canadienne | 4,128,749 | 6,310,318 |
| 63 Foreign currencies - En devises étrangères | 7,135 | - |
| 64 Deposits - Dépôts | 5,848,661 | 5,826,517 |
| Due to - Dûs aux: | | |
| 65 Federal government business enterprises - Entreprises publiques fédérales | 13,000 | 13,000 |
| 66 Other - Autres | 5,835,661 | 5,813,517 |
| 67 Other liabilities - Autre passif | 84,412,414 | 90,137,103 |
| Due to - Dû aux: | | |
| 68 Government employees' pension plans - Régimes de pension des employés | 81,880,913 | 87,911,112 |
| 69 Provincial and territorial governments - Administrations publiques provinciales et territoriales | 343,658 | - |
| 70 Other - Autres | 2,187,843 | 2,225,991 |
| 71 TOTAL LIABILITIES - TOTAL PASSIF | 476,609,645 | 514,722,273 |
| 72 Excess of financial assets over liabilities or (excess of liabilities over financial assets) - Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | (420,950,530) | (460,778,162) |

TABLE 1.4 Federal Government Balance Sheet, as at March 31

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|-------------------------|--|----------------|----------------|----------------|----------------|----------------|
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 | Cash on hand and on deposit | - | - | - | - | - |
| 2 | Receivables | - | - | - | - | - |
| 3 | Advances | - | - | - | - | - |
| 4 | Securities | - | - | - | - | - |
| 5 | Other financial assets | - | - | - | - | - |
| 6 | TOTAL FINANCIAL ASSETS | 17,362 | 20,930 | 23,934 | 26,426 | 31,331 |
| LIABILITIES | | | | | | |
| 7 | Bank overdrafts | - | - | - | - | - |
| 8 | Payables | - | - | - | - | - |
| 9 | Advances | - | - | - | - | - |
| 10 | Treasury bills | - | - | - | - | - |
| 11 | Savings bonds | - | - | - | - | - |
| 12 | Bonds and debentures | - | - | - | - | - |
| 13 | Other securities | - | - | - | - | - |
| 14 | Deposits | - | - | - | - | - |
| 15 | Other liabilities | - | - | - | - | - |
| 16 | TOTAL LIABILITIES | 35,150 | 39,291 | 43,084 | 46,381 | 55,289 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (17,788) | (18,361) | (19,150) | (19,955) | (23,958) |
| 18 | Total financial assets per capita (\$) | 817 | 972 | 1,077 | 1,176 | 1,355 |
| 19 | Total liabilities per capita (\$) | 1,655 | 1,826 | 1,939 | 2,064 | 2,392 |
| 20 | Population at April 1 (thousands) | 21,244 | 21,523 | 22,215 | 22,473 | 23,115 |
| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 | Cash on hand and on deposit | 9,689 | 7,925 | 8,509 | 7,989 | 6,599 |
| 2 | Receivables | 1,922 | 1,962 | 1,728 | 1,878 | 2,000 |
| 3 | Advances | 27,100 | 27,139 | 26,218 | 23,037 | 23,372 |
| 4 | Securities | 7,255 | 9,409 | 10,586 | 10,612 | 10,827 |
| 5 | Other financial assets | 1,786 | 1,600 | 1,550 | 2,112 | 2,404 |
| 6 | TOTAL FINANCIAL ASSETS | 47,752 | 48,035 | 48,591 | 45,628 | 45,202 |
| LIABILITIES | | | | | | |
| 7 | Bank overdrafts | 3,126 | 2,771 | 3,046 | 3,424 | 2,934 |
| 8 | Payables | 9,587 | 11,824 | 16,289 | 18,882 | 18,292 |
| 9 | Advances | 1,039 | 1,151 | 1,197 | 1,232 | 1,568 |
| 10 | Treasury bills | 19,375 | 29,125 | 41,700 | 52,300 | 61,950 |
| 11 | Savings bonds | 24,978 | 32,641 | 38,204 | 41,959 | 44,245 |
| 12 | Bonds and debentures | 46,878 | 51,885 | 59,183 | 71,578 | 87,402 |
| 13 | Other securities | 3,464 | 4,123 | 6,298 | 10,351 | 11,833 |
| 14 | Deposits | 2,428 | 2,231 | 2,670 | 1,409 | 3,642 |
| 15 | Other liabilities | 34,588 | 37,909 | 42,254 | 46,917 | 51,873 |
| 16 | TOTAL LIABILITIES | 145,463 | 173,660 | 210,841 | 248,052 | 283,739 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (97,711) | (125,625) | (162,250) | (202,424) | (238,537) |
| 18 | Total financial assets per capita (\$) | 1,901 | 1,892 | 1,896 | 1,764 | 1,730 |
| 19 | Total liabilities per capita (\$) | 5,789 | 6,840 | 8,225 | 9,587 | 10,862 |
| 20 | Population at April 1 (thousands) | 25,126 | 25,389 | 25,633 | 25,873 | 26,123 |

TABLEAU 1.4 Bilan de l'administration publique fédérale, au 31 mars

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No. |
|---------------------|----------------|----------------|----------------|----------------|----------------|---|-----------|
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 3,657 | 4,495 | 5,604 | 7,637 | 5,988 | 8,538 | Encaisse et dépôts | 1 |
| 407 | 490 | 207 | 321 | 386 | 1,636 | Débiteurs | 2 |
| 24,756 | 23,748 | 24,603 | 27,224 | 25,265 | 26,147 | Avances | 3 |
| 4,116 | 4,636 | 5,044 | 6,396 | 6,594 | 6,846 | Titres | 4 |
| 1,539 | 1,479 | 1,727 | 1,452 | 1,506 | 1,268 | Autre actif financier | 5 |
| 34,475 | 34,848 | 37,185 | 43,030 | 39,739 | 44,435 | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| 1,978 | 1,525 | 2,044 | 1,888 | 3,262 | 2,897 | Découverts bancaires | 7 |
| 4,272 | 5,765 | 6,230 | 6,136 | 6,273 | 7,497 | Créditeurs | 8 |
| 216 | 322 | 437 | 541 | 731 | 879 | Avances | 9 |
| 6,495 | 8,255 | 11,295 | 13,535 | 16,325 | 21,770 | Bons du trésor | 10 |
| 15,517 | 16,304 | 18,011 | 19,247 | 18,081 | 15,812 | Obligations d'épargne | 11 |
| 15,685 | 17,960 | 21,412 | 29,569 | 36,003 | 43,860 | Obligations | 12 |
| 1,004 | 640 | 1,750 | 5,830 | 3,341 | 4,051 | Autres titres | 13 |
| 851 | 955 | 892 | 1,054 | 1,240 | 1,448 | Dépôts | 14 |
| 16,431 | 18,417 | 20,729 | 24,031 | 26,814 | 30,893 | Autre passif | 15 |
| 62,449 | 70,143 | 82,800 | 101,831 | 112,070 | 129,107 | TOTAL, PASSIF | 16 |
| | | | | | | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| (27,974) | (35,295) | (45,615) | (58,801) | (72,331) | (84,672) | | |
| 1,471 | 1,469 | 1,551 | 1,778 | 1,622 | 1,791 | Total, actif financier par tête (\$) | 18 |
| 2,665 | 2,956 | 3,453 | 4,207 | 4,575 | 5,203 | Total, passif par tête (\$) | 19 |
| 23,437 | 23,727 | 23,976 | 24,203 | 24,495 | 24,812 | Population au 1er avril (milliers) | 20 |
| 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | | No. |
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 3,973 | 3,928 | 3,491 | 4,727 | 3,689 | 5,922 | Encaisse et dépôts | 1 |
| 2,138 | 2,148 | 2,476 | 3,174 | 4,329 | 4,781 | Débiteurs | 2 |
| 35,172 | 36,257 | 32,787 | 35,996 | 34,355 | 30,713 | Avances | 3 |
| 8,893 | 9,113 | 9,612 | 9,755 | 9,600 | 8,985 | Titres | 4 |
| 2,404 | 3,535 | 4,429 | 4,612 | 3,686 | 3,543 | Autre actif financier | 5 |
| 52,580 | 54,981 | 52,795 | 58,264 | 55,659 | 53,944 | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| 2,735 | 2,381 | 2,563 | 4,031 | 2,703 | 3,235 | Découverts bancaires | 7 |
| 21,413 | 22,817 | 24,129 | 24,405 | 24,343 | 23,087 | Créditeurs | 8 |
| 1,899 | 1,932 | 1,905 | 2,097 | 2,269 | 2,327 | Avances | 9 |
| 81,050 | 102,700 | 118,550 | 139,150 | 152,300 | 162,050 | Bons du trésor | 10 |
| 53,323 | 47,756 | 40,929 | 34,444 | 35,598 | 34,369 | Obligations d'épargne | 11 |
| 112,713 | 124,127 | 134,883 | 150,596 | 165,000 | 184,828 | Obligations | 12 |
| 9,452 | 7,026 | 5,482 | 4,876 | 4,136 | 8,862 | Autres titres | 13 |
| 3,982 | 3,709 | 5,219 | 5,837 | 5,849 | 5,827 | Dépôts | 14 |
| 63,263 | 68,372 | 73,424 | 79,142 | 84,412 | 90,137 | Autre passif | 15 |
| 349,830 | 380,820 | 407,084 | 444,578 | 476,610 | 514,722 | TOTAL, PASSIF | 16 |
| | | | | | | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| (297,250) | (325,839) | (354,289) | (386,314) | (420,951) | (460,778) | | |
| 1,963 | 2,018 | 1,908 | 2,079 | 1,964 | 1,882 | Total, actif financier par tête (\$) | 18 |
| 13,061 | 13,975 | 14,713 | 15,864 | 16,815 | 17,956 | Total, passif par tête (\$) | 19 |
| 26,784 | 27,251 | 27,669 | 28,025 | 28,345 | 28,666 | Population au 1er avril (milliers) | 20 |

TABLE 1.5 Historical Summary of Federal Government Debt, as at March 31

TABLEAU 1.5 Sommaire chronologique de la dette de l'administration publique fédérale, au 31 mars

| As at March 31 | | | Unmatured Debt | | | | | | Super- annuation Funds | | | Dominion Notes | | Other Federal Debt | |
|---|----------------------------|----------------------------|-----------------------|-------------------|--------|---------------------------|---------------------------------------|----------------------------|-----------------------------------|-----------------------|----------------------------|-------------------|--|--------------------------|----------------------------|
| | | | Dette non échue | | | | | | | | | | | | |
| | | | Marketable Securities | | | Non-Marketable Securities | | | | | | | | | Total Unmatured Debt |
| | | | Titres négociables | | | Titres non négociables | | | | | | | | | |
| Au 31 mars | Dette nette fédérale | Dette brute fédérale | Bonds | Treasury Bills | Other | Savings Bonds | CPP Bonds | Total Unmatured Debt | Fonds de pension | Effets du Dominion | Autre dette fédérale | | | | |
| | | | Obliga- tions | Bons du Trésor | Autres | Obligations d'épargne | Obligations détenues par le RPC | | Total de la dette non échue | | | | | | |
| millions of dollars – millions de dollars | | | | | | | | | | | | | | | |
| 1867 | 76 | 93 | 69 | - | - | - | - | 69 | - | 3 | 21 | | | | |
| 1868 | 76 | 97 | 73 | - | - | - | - | 73 | - | 4 | 20 | | | | |
| 1869 | 76 | 112 | 89 | - | - | - | - | 89 | - | 5 | 18 | | | | |
| 1870 | 78 | 116 | 86 | - | - | - | - | 86 | - | 8 | 22 | | | | |
| 1871 | 78 | 116 | 84 | - | - | - | - | 84 | - | 8 | 24 | | | | |
| 1872 | 82 | 122 | 85 | - | - | - | - | 85 | - | 11 | 26 | | | | |
| 1873 | 100 | 130 | 84 | - | - | - | - | 84 | - | 11 | 35 | | | | |
| 1874 | 108 | 141 | 95 | - | - | - | - | 95 | - | 12 | 34 | | | | |
| 1875 | 116 | 152 | 108 | - | - | - | - | 108 | - | 11 | 33 | | | | |
| 1876 | 125 | 161 | 120 | - | - | - | - | 120 | - | 12 | 29 | | | | |
| 1877 | 133 | 175 | 131 | - | - | - | - | 131 | - | 11 | 33 | | | | |
| 1878 | 140 | 175 | 130 | - | - | - | - | 130 | - | 11 | 34 | | | | |
| 1879 | 143 | 180 | 138 | - | - | - | - | 138 | - | 11 | 31 | | | | |
| 1880 | 152 | 195 | 149 | - | - | - | - | 149 | - | 14 | 32 | | | | |
| 1881 | 155 | 200 | 147 | - | - | - | - | 147 | - | 15 | 38 | | | | |
| 1882 | 154 | 205 | 146 | - | - | - | - | 146 | - | 16 | 43 | | | | |
| 1883 | 158 | 203 | 139 | - | - | - | - | 139 | - | 16 | 48 | | | | |
| 1884 | 182 | 243 | 175 | - | - | - | - | 175 | - | 15 | 53 | | | | |
| 1885 | 196 | 265 | 174 | - | 19 | - | - | 193 | - | 16 | 56 | | | | |
| 1886 | 223 | 263 | 193 | - | 1 | - | - | 194 | - | 16 | 53 | | | | |
| 1887 | 227 | 273 | 191 | - | 1 | - | - | 192 | - | 15 | 66 | | | | |
| 1888 | 235 | 285 | 194 | - | 6 | - | - | 200 | - | 16 | 69 | | | | |
| 1889 | 238 | 288 | 204 | - | - | - | - | 204 | - | 16 | 68 | | | | |
| 1890 | 238 | 286 | 201 | - | 2 | - | - | 203 | - | 15 | 68 | | | | |
| 1891 | 238 | 291 | 200 | - | 8 | - | - | 208 | - | 16 | 67 | | | | |
| 1892 | 241 | 296 | 209 | - | - | - | - | 209 | - | 17 | 70 | | | | |
| 1893 | 242 | 300 | 210 | - | 2 | - | - | 212 | - | 19 | 69 | | | | |
| 1894 | 246 | 308 | 215 | - | 2 | - | - | 217 | - | 20 | 71 | | | | |
| 1895 | 253 | 318 | 225 | - | - | - | - | 225 | - | 20 | 73 | | | | |
| 1896 | 258 | 326 | 228 | - | 2 | - | - | 230 | - | 20 | 76 | | | | |
| 1897 | 262 | 333 | 227 | - | 5 | - | - | 232 | - | 22 | 79 | | | | |
| 1898 | 264 | 339 | 237 | - | - | - | - | 237 | - | 22 | 80 | | | | |
| 1899 | 266 | 345 | 237 | - | 4 | - | - | 241 | - | 24 | 80 | | | | |
| 1900 | 265 | 347 | 237 | - | - | - | - | 237 | - | 26 | 84 | | | | |
| 1901 | 268 | 355 | 237 | - | - | - | - | 237 | - | 28 | 90 | | | | |
| 1902 | 272 | 366 | 237 | - | - | - | - | 237 | - | 33 | 96 | | | | |
| 1903 | 262 | 361 | 237 | - | - | - | - | 237 | - | 39 | 85 | | | | |
| 1904 | 261 | 365 | 217 | - | 5 | - | - | 222 | - | 42 | 101 | | | | |
| 1905 | 266 | 377 | 217 | - | 3 | - | - | 220 | - | 47 | 110 | | | | |

TABLE 1.5 Historical Summary of Federal Government Debt, as at March 31 - Continued

TABLEAU 1.5 Sommaire chronologique de la dette de l'administration publique fédérale, au 31 mars - suite

| As at March 31 | | | Unmatured Debt | | | | | | Super- annuation Funds | | | Dominion Notes | | Other Federal Debt | |
|---|----------------------------|----------------------------|-----------------------|-------------------|--------|---------------------------|---------------------------------------|----------------------------|-----------------------------------|-----------------------|----------------------------|-------------------|--|--------------------------|----------------------------|
| | | | Dette non échue | | | | | | | | | | | | |
| | | | Marketable Securities | | | Non-Marketable Securities | | | | | | | | | Total Unmatured Debt |
| | | | Titres négociables | | | Titres non négociables | | | | | | | | | |
| Au 31 mars | Dette nette fédérale | Dette brute fédérale | Bonds | Treasury Bills | Other | Savings Bonds | CPP Bonds | Total Unmatured Debt | Fonds de pension | Effets du Dominion | Autre dette fédérale | | | | |
| | | | Obliga- tions | Bons du Trésor | Autres | Obligations d'épargne | Obligations détenues par le RPC | | Total de la dette non échue | | | | | | |
| millions of dollars – millions de dollars | | | | | | | | | | | | | | | |
| 1906 | 267 | 392 | 213 | – | 3 | – | – | 216 | – | 50 | 126 | | | | |
| 1907 | 264 | 380 | 215 | – | 1 | – | – | 216 | – | 55 | 109 | | | | |
| 1908 | 278 | 409 | 229 | – | 9 | – | – | 238 | 1 | 61 | 109 | | | | |
| 1909 | 324 | 479 | 283 | – | 14 | – | – | 297 | 1 | 79 | 102 | | | | |
| 1910 | 336 | 471 | 262 | – | 17 | – | – | 279 | 1 | 87 | 104 | | | | |
| 1911 | 340 | 475 | 276 | – | – | – | – | 276 | 1 | 90 | 108 | | | | |
| 1912 | 340 | 508 | 287 | – | – | – | – | 287 | 2 | 113 | 106 | | | | |
| 1913 | 314 | 484 | 261 | – | – | – | – | 261 | 2 | 112 | 109 | | | | |
| 1914 | 336 | 544 | 304 | – | 8 | – | – | 312 | 2 | 118 | 112 | | | | |
| 1915 | 449 | 700 | 401 | 15 | 5 | – | – | 421 | 3 | 157 | 119 | | | | |
| 1916 | 615 | 937 | 621 | – | 25 | – | – | 646 | 4 | 178 | 109 | | | | |
| 1917 | 879 | 1,381 | 979 | 100 | – | – | – | 1,079 | 4 | 183 | 115 | | | | |
| 1918 | 1,192 | 1,863 | 1,428 | 75 | – | – | – | 1,503 | 5 | 251 | 104 | | | | |
| 1919 | 1,575 | 2,677 | 2,204 | 74 | – | – | – | 2,278 | 6 | 289 | 104 | | | | |
| 1920 | 2,249 | 3,042 | 2,554 | 74 | – | – | – | 2,628 | 8 | 312 | 94 | | | | |
| 1921 | 2,341 | 2,929 | 2,477 | – | 76 | – | – | 2,553 | 9 | 278 | 89 | | | | |
| 1922 | 2,422 | 2,932 | 2,452 | 144 | – | – | – | 2,596 | 10 | 242 | 84 | | | | |
| 1923 | 2,454 | 2,922 | 2,487 | 95 | – | – | – | 2,582 | 12 | 243 | 85 | | | | |
| 1924 | 2,418 | 2,855 | 2,444 | 91 | – | – | – | 2,535 | 14 | 217 | 89 | | | | |
| 1925 | 2,418 | 2,858 | 2,416 | 24 | 98 | – | – | 2,538 | 16 | 207 | 97 | | | | |
| 1926 | 2,390 | 2,811 | 2,444 | – | 70 | – | – | 2,514 | 19 | 183 | 95 | | | | |
| 1927 | 2,348 | 2,771 | 2,481 | – | – | – | – | 2,481 | 23 | 172 | 95 | | | | |
| 1928 | 2,297 | 2,726 | 2,409 | – | – | – | – | 2,409 | 27 | 189 | 101 | | | | |
| 1929 | 2,226 | 2,699 | 2,358 | – | – | – | – | 2,358 | 31 | 205 | 105 | | | | |
| 1930 | 2,178 | 2,601 | 2,284 | – | – | – | – | 2,284 | 36 | 174 | 107 | | | | |
| 1931 | 2,262 | 2,669 | 2,379 | – | – | – | – | 2,379 | 41 | 141 | 108 | | | | |
| 1932 | 2,376 | 2,894 | 2,564 | – | 15 | – | – | 2,579 | 46 | 157 | 112 | | | | |
| 1933 | 2,596 | 3,062 | 2,606 | 50 | 60 | – | – | 2,716 | 50 | 181 | 115 | | | | |
| 1934 | 2,730 | 3,210 | 2,734 | 65 | 60 | – | – | 2,859 | 54 | 173 | 124 | | | | |
| 1935 | 2,846 | 3,523 | 2,869 | 94 | 99 | – | – | 3,062 | 58 | 220 | 183 | | | | |
| 1936 | 3,006 | 3,490 | 3,145 | 120 | – | – | – | 3,265 | 59 | – | 166 | | | | |
| 1937 | 3,084 | 3,604 | 3,187 | 150 | – | – | – | 3,337 | 62 | – | 205 | | | | |
| 1938 | 3,102 | 3,606 | 3,165 | 150 | – | – | – | 3,315 | 65 | – | 226 | | | | |
| 1939 | 3,153 | 3,686 | 3,231 | 155 | – | – | – | 3,386 | 68 | – | 232 | | | | |
| 1940 | 3,271 | 4,029 | 3,541 | 155 | – | – | – | 3,696 | 71 | – | 262 | | | | |
| 1941 | 3,649 | 5,008 | 3,892 | 230 | 250 | – | – | 4,372 | 75 | – | 561 | | | | |
| 1942 | 4,045 | 6,630 | 5,345 | 270 | 250 | – | – | 5,865 | 78 | – | 687 | | | | |
| 1943 | 6,183 | 8,815 | 6,524 | 300 | 1,070 | – | – | 7,894 | 82 | – | 839 | | | | |
| 1944 | 8,740 | 11,803 | 9,312 | 360 | 1,040 | – | – | 10,712 | 89 | – | 1,002 | | | | |

TABLE 1.5 Historical Summary of Federal Government Debt, as at March 31 - Continued

TABLEAU 1.5 Sommaire chronologique de la dette de l'administration publique fédérale, au 31 mars - suite

| As at March 31 Au 31 mars | | | Unmatured Debt | | | | | | | Super- annuation Funds Fonds de pension | | | Dominion Notes Effets du Dominion | Other Federal Debt Autre dette fédérale |
|---|----------------------------|------------------|-----------------------|--------|--------------------------|---------------------------------------|----------------------------|-----------------------------------|-----------------------|---|--------|--|--|--|
| | | | Dette non échue | | | | | | | | | | | |
| | | | Marketable Securities | | | Non-Marketable Securities | | Total Unmatured Debt | | | | | | |
| | | | Titres négociables | | | Titres non négociables | | | | | | | | |
| Net Federal Debt | Gross Federal Debt | Bonds | Treasury Bills | Other | Savings Bonds | CPP Bonds | Total Unmatured Debt | Fonds de pension | Effets du Dominion | | | | | |
| Dette nette fédérale | Dette brute fédérale | Obliga- tions | Bons du Trésor | Autres | Obligations d'épargne | Obligations détenues par le RPC | | Total de la dette non échue | | | | | | |
| millions of dollars – millions de dollars | | | | | | | | | | | | | | |
| 1945 | 11,298 | 14,913 | 11,654 | 380 | 1,506 | – | – | 13,540 | 94 | – | 1,279 | | | |
| 1946 | 13,421 | 17,893 | 14,596 | 450 | 1,246 | – | – | 16,292 | 97 | – | 1,504 | | | |
| 1947 | 13,048 | 17,695 | 13,972 | 450 | 830 | 746 | – | 15,998 | 104 | – | 1,593 | | | |
| 1948 | 12,372 | 17,190 | 13,317 | 450 | 850 | 881 | – | 15,498 | 123 | – | 1,569 | | | |
| 1949 | 11,776 | 16,937 | 13,365 | 450 | 850 | 750 | – | 15,415 | 146 | – | 1,376 | | | |
| 1950 | 11,645 | 16,723 | 12,882 | 450 | 850 | 891 | – | 15,073 | 175 | – | 1,475 | | | |
| 1951 | 11,433 | 16,714 | 12,647 | 450 | 950 | 955 | – | 15,002 | 285 | – | 1,427 | | | |
| 1952 | 11,186 | 16,795 | 12,236 | 450 | 950 | 1,059 | – | 14,695 | 450 | – | 1,650 | | | |
| 1953 | 11,162 | 17,447 | 12,095 | 600 | 950 | 1,166 | – | 14,811 | 569 | – | 2,067 | | | |
| 1954 | 11,116 | 17,410 | 11,618 | 650 | 750 | 1,558 | – | 14,576 | 703 | – | 2,131 | | | |
| 1955 | 11,263 | 17,420 | 10,875 | 890 | 700 | 2,031 | – | 14,496 | 886 | – | 2,038 | | | |
| 1956 | 11,280 | 18,562 | 10,928 | 1,600 | 500 | 2,380 | – | 15,408 | 1,027 | – | 2,127 | | | |
| 1957 | 11,008 | 17,841 | 10,322 | 1,625 | – | 2,421 | – | 14,368 | 1,268 | – | 2,205 | | | |
| 1958 | 11,046 | 17,895 | 10,173 | 1,525 | – | 2,547 | – | 14,245 | 1,494 | – | 2,156 | | | |
| 1959 | 11,678 | 19,596 | 11,131 | 1,595 | – | 2,848 | – | 15,574 | 1,697 | – | 2,325 | | | |
| 1960 | 12,089 | 20,310 | 10,628 | 2,125 | – | 3,137 | – | 15,890 | 1,910 | – | 2,510 | | | |
| 1961 | 12,437 | 20,776 | 10,578 | 1,935 | – | 3,555 | – | 16,068 | 2,106 | – | 2,602 | | | |
| 1962 | 13,228 | 22,303 | 11,006 | 1,885 | – | 4,055 | – | 16,946 | 2,326 | – | 3,031 | | | |
| 1963 | 13,920 | 23,995 | 11,215 | 2,165 | – | 4,582 | – | 17,962 | 2,603 | – | 3,430 | | | |
| 1964 | 15,070 | 25,647 | 11,418 | 2,230 | – | 5,092 | – | 18,740 | 3,504 | – | 3,403 | | | |
| 1965 | 15,529 | 26,524 | 11,286 | 2,140 | – | 5,552 | – | 18,978 | 4,191 | – | 3,355 | | | |
| 1966 | 15,101 | 27,398 | 11,227 | 2,150 | – | 5,733 | – | 19,110 | 4,439 | – | 3,849 | | | |
| 1967 | 15,560 | 29,435 | 11,612 | 2,310 | – | 6,016 | 2 | 19,940 | 4,892 | – | 4,603 | | | |
| 1968 | 16,385 | 31,511 | 11,998 | 2,480 | – | 6,097 | 5 | 20,580 | 5,351 | – | 5,580 | | | |
| 1969 | 17,025 | 33,751 | 13,082 | 2,840 | – | 6,168 | 11 | 22,101 | 5,884 | – | 5,766 | | | |
| 1970 | 17,788 | 35,150 | 13,148 | 2,895 | – | 6,579 | 15 | 22,637 | 6,505 | – | 6,008 | | | |
| 1971 | 18,361 | 39,291 | 13,640 | 3,735 | – | 7,805 | 21 | 25,201 | 7,291 | – | 6,799 | | | |
| 1972 | 19,150 | 43,084 | 13,689 | 3,830 | – | 9,712 | 27 | 27,258 | 8,120 | – | 7,706 | | | |
| 1973 | 19,955 | 46,381 | 13,725 | 4,290 | – | 10,989 | 34 | 29,038 | 9,172 | – | 8,171 | | | |
| 1974 | 21,111 | 49,280 | 13,818 | 4,905 | – | 10,406 | 42 | 29,171 | 10,559 | – | 9,550 | | | |
| 1975 | 23,958 | 55,289 | 14,490 | 5,630 | – | 12,915 | 51 | 33,086 | 12,378 | – | 9,825 | | | |
| 1976 | 27,974 | 62,449 | 15,623 | 6,495 | – | 15,517 | 62 | 37,697 | 14,327 | – | 10,425 | | | |
| 1977 | 35,295 | 70,143 | 17,888 | 8,255 | – | 16,304 | 72 | 42,519 | 16,307 | – | 11,317 | | | |
| 1978 | 45,615 | 82,800 | 21,328 | 11,295 | 850 | 18,011 | 84 | 51,568 | 18,456 | – | 12,776 | | | |
| 1979 | 58,801 | 101,831 | 29,473 | 13,535 | 4,240 | 19,247 | 96 | 66,591 | 21,256 | – | 13,984 | | | |
| 1980 | 72,331 | 112,070 | 35,890 | 16,325 | 1,712 | 18,081 | 113 | 72,121 | 23,722 | – | 16,227 | | | |
| 1981 | 84,672 | 129,107 | 43,724 | 21,770 | 1,207 | 15,812 | 136 | 82,649 | 26,529 | – | 19,929 | | | |
| 1982 | 97,711 | 145,463 | 46,724 | 19,375 | 1,122 | 24,978 | 154 | 92,353 | 30,143 | – | 22,967 | | | |
| 1983 | 125,625 | 173,660 | 51,714 | 29,125 | 1,825 | 32,641 | 171 | 115,476 | 34,126 | – | 24,058 | | | |

TABLE 1.5 Historical Summary of Federal Government Debt, as at March 31 - Concluded

TABLEAU 1.5 Sommaire chronologique de la dette de l'administration publique fédérale, au 31 mars - fin

| As at March 31 Au 31 mars | | | Net Federal Debt Dette nette fédérale | | | Gross Federal Debt Dette brute fédérale | | | Unmatured Debt | | | | | | Super- annuation Funds Fonds de pension | Dominion Notes Effets du Dominion | Other Federal Debt Autre dette fédérale | |
|---|---------|---------|--|-------------------|--------|--|-------|---------------------------------------|-----------------------|-----------------------------------|--------|----------------------------|---------------------|-----------------------|---|--|--|----------------------------|
| | | | | | | | | | Dette non échue | | | | | | | | | |
| | | | | | | | | | Marketable Securities | | | Non-Marketable Securities | | | | | | Total Unmatured Debt |
| | | | | | | | | | Titres négociables | | | Titres non négociables | | | | | | |
| | | | Treasury Bills | | | Savings Bonds | | | CPP Bonds | | | Total Unmatured Debt | Fonds de pension | Effets du Dominion | Autre dette fédérale | | | |
| | | | Bonds | Other | | Obligations d'épargne | | Obligations détenues par le RPC | | | | | | | | | | |
| | | | Obliga- tions | Bons du Trésor | Autres | | | | | Total de la dette non échue | | | | | | | | |
| millions of dollars – millions de dollars | | | | | | | | | | | | | | | | | | |
| 1984 | 162,250 | 210,841 | 58,994 | 41,700 | 3,039 | 38,204 | 189 | 142,126 | 37,988 | – | 30,727 | | | | | | | |
| 1985 | 202,424 | 248,052 | 71,373 | 52,300 | 6,960 | 41,959 | 205 | 172,797 | 42,290 | – | 32,965 | | | | | | | |
| 1986 | 238,537 | 283,739 | 86,957 | 61,950 | 7,921 | 44,245 | 445 | 201,518 | 46,970 | – | 35,251 | | | | | | | |
| 1987 | 269,563 | 318,218 | 100,294 | 76,950 | 6,142 | 44,310 | 1,796 | 229,492 | 51,969 | – | 36,757 | | | | | | | |
| 1988 | 297,250 | 349,830 | 110,222 | 81,050 | 4,971 | 53,323 | 2,492 | 252,058 | 57,388 | – | 40,384 | | | | | | | |
| 1989 | 325,839 | 380,820 | 121,121 | 102,700 | 3,042 | 47,756 | 3,006 | 277,625 | 63,213 | – | 39,982 | | | | | | | |
| 1990 | 354,289 | 407,084 | 131,810 | 118,550 | 1,623 | 40,929 | 3,073 | 295,985 | 69,597 | – | 41,502 | | | | | | | |
| 1991 | 386,314 | 444,578 | 147,104 | 139,150 | 1,022 | 34,444 | 3,492 | 325,212 | 76,107 | – | 43,259 | | | | | | | |
| 1992 | 420,951 | 476,610 | 161,499 | 152,300 | 7 | 35,598 | 3,501 | 352,905 | 81,881 | – | 41,824 | | | | | | | |
| 1993 | 460,778 | 514,722 | 181,322 | 162,050 | 2,552 | 34,369 | 3,505 | 383,798 | 87,911 | – | 43,013 | | | | | | | |

TABLE 1.6 Federal Government Gross Debt Issued in Canadian and Foreign Currencies, as at March 31

TABLEAU 1.6 Dette brute de l'administration publique fédérale, émise en devises canadienne et étrangères au 31 mars

| millions of dollars - millions de dollars | | | | | | | | | | | |
|---|---------|--|---|---------|--|---|---------|--|--|--|--|
| 1985 | | | 1988 | | | 1991 | | | | | |
| Canadian Currency/ Devises canadienne | 238,975 | | Canadian Currency/ Devises canadienne | 338,536 | | Canadian Currency/ Devises canadienne | 440,052 | | | | |
| Foreign Currencies/ Devises étrangères | 9,077 | | Foreign Currencies/ Devises étrangères | 11,294 | | Foreign Currencies/ Devises étrangères | 4,526 | | | | |
| 1986 | | | 1989 | | | 1992 | | | | | |
| Canadian Currency/ Devises canadienne | 269,928 | | Canadian Currency/ Devises canadienne | 372,405 | | Canadian Currency/ Devises canadienne | 473,166 | | | | |
| Foreign Currencies/ Devises étrangères | 13,811 | | Foreign Currencies/ Devises étrangères | 8,415 | | Foreign Currencies/ Devises étrangères | 3,444 | | | | |
| 1987 | | | 1990 | | | 1993 | | | | | |
| Canadian Currency/ Devises canadienne | 306,208 | | Canadian Currency/ Devises canadienne | 401,333 | | Canadian Currency/ Devises canadienne | 509,313 | | | | |
| Foreign Currencies/ Devises étrangères | 12,010 | | Foreign Currencies/ Devises étrangères | 5,751 | | Foreign Currencies/ Devises étrangères | 5,409 | | | | |

TABLE 1.7 Detailed Provincial and Territorial Government Balance Sheet, as at March 31, 1992

| No. | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Québec | Ontario | Manitoba |
|-----|--|----------------------|-------------------------------|---------------------|-----------------------|------------|-----------|-----------|
| | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | | |
| | | thousands of dollars | | | | | | |
| | FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 110,318 | 26,131 | 107,886 | 109,472 | 10,223,092 | 1,682,873 | 364,874 |
| 2 | Canadian currency | 83,153 | 26,131 | 43,190 | 109,472 | 10,223,092 | 1,357,873 | 364,874 |
| 3 | Cash on hand and in chartered banks | 79,481 | 26,131 | 42,935 | 109,472 | 703,099 | 1,289,873 | 364,695 |
| 4 | Cash in government financial institutions | - | - | - | - | 8,835,288 | - | - |
| 5 | Cash in other financial institutions | 3,672 | - | 255 | - | 684,705 | 68,000 | 179 |
| 6 | Foreign currencies | 27,165 | - | 64,696 | - | - | 325,000 | - |
| 7 | Receivables | 79,355 | 77,820 | 460,996 | 701,413 | 3,641,454 | 521,251 | 421,313 |
| 8 | Taxes | 8,904 | 34,707 | 151,513 | 523,804 | 2,094,802 | 447,954 | 102,373 |
| 9 | Interest | 26,300 | 12,217 | 45,801 | 83,502 | 113,164 | 51,629 | 77,846 |
| 10 | Trade accounts | 3,257 | 3,715 | 2,486 | 2,936 | 154,783 | 10,711 | 2,195 |
| 11 | Governments | 39,691 | 10,812 | 96,917 | 51,325 | 653,756 | 440 | 210,302 |
| 12 | Federal government | 39,691 | 10,812 | 76,409 | 51,325 | 421,715 | 440 | 90,181 |
| 13 | Local governments | - | - | 20,508 | - | 232,041 | - | 120,121 |
| 14 | Government business enterprises | - | 8,329 | 5,386 | 2,686 | 105,929 | - | 14,198 |
| 15 | Federal government business enterprises | - | - | 153 | - | 33,319 | - | 129 |
| 16 | Provincial and territorial government business enterprises | - | 8,329 | 5,233 | 2,686 | 72,610 | - | 14,069 |
| 17 | Other | 1,203 | 8,040 | 158,893 | 37,160 | 519,020 | 10,517 | 14,399 |
| 18 | Advances | 268,825 | 99,306 | 312,468 | 157,900 | 1,975,488 | 291,167 | 5,261,032 |
| | To: | | | | | | | |
| 19 | Local governments | 13,964 | 3,406 | - | 4,400 | 355,447 | 1,899 | 143 |
| 20 | Government business enterprises | 107,063 | 29,353 | 3,312 | 52,900 | 95,311 | 38,712 | 5,204,732 |
| 21 | Federal government business enterprises | - | - | - | - | - | - | - |
| 22 | Provincial and territorial government business enterprises | 107,063 | 29,353 | 3,312 | 52,900 | 95,311 | 38,712 | 5,204,732 |
| 23 | Individuals | - | 614 | 18,166 | 200 | 112,019 | 314 | 2,066 |
| 24 | Businesses | 137,083 | 24,861 | 208,292 | 91,900 | 1,201,447 | 218,315 | 41,284 |
| 25 | Hospitals | 3,231 | 31,646 | 461 | 3,500 | 66,517 | - | - |
| 26 | Universities | - | 9,426 | 82,103 | - | 117,135 | - | 7,629 |
| 27 | Other | 7,484 | - | 134 | 5,000 | 27,612 | 31,927 | 5,178 |

TABLEAU 1.7 Bilan détaillé des administrations publiques provinciales et territoriales, au 31 mars 1992

| Saskat- chewan | Alberta | British Columbia | Yukon | Northwest Territories | Canada Total | | No. |
|------------------------|-----------|--------------------------|--------|---------------------------------|-----------------------|---|-----|
| | | Colombie- Britannique | | Territoires du Nord-Ouest | Total du Canada | | |
| milliers de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 702,179 | 2,244,259 | 91,559 | 26,956 | 131,153 | 15,820,752 | Encaisse et dépôts | 1 |
| 702,179 | 2,238,169 | 91,559 | 26,956 | 131,153 | 15,397,801 | Devise canadienne | 2 |
| 702,179 | 1,484,133 | 86,975 | 25,242 | 131,153 | 5,045,368 | Encaisse et dépôts dans les banques à charte | 3 |
| - | 589,149 | - | - | - | 9,424,437 | Dépôts dans les institutions financières gouvernementales | 4 |
| - | 164,887 | 4,584 | 1,714 | - | 927,996 | Dépôts dans d'autres institutions financières | 5 |
| - | 6,090 | - | - | - | 422,951 | Devises étrangères | 6 |
| 306,120 | 1,602,282 | 1,624,591 | 29,977 | 124,565 | 9,591,137 | Débiteurs | 7 |
| 7,016 | 107,820 | 972,573 | 3,502 | 1,344 | 4,456,312 | Impôts | 8 |
| 125,814 | 990,568 | 332,652 | 1,201 | 6,409 | 1,867,103 | Intérêts | 9 |
| 18,047 | 49,241 | 1,441 | - | 8,861 | 257,673 | Comptes-clients | 10 |
| 79,267 | 169,534 | 96,581 | 18,942 | 99,257 | 1,526,824 | Administrations publiques | 11 |
| 79,263 | 154,894 | 66,042 | 18,942 | 88,653 | 1,098,367 | Administration publique fédérale | 12 |
| 4 | 14,640 | 30,539 | - | 10,604 | 428,457 | Administrations publiques locales | 13 |
| 63,583 | 3,340 | 19,000 | 2,754 | 6,415 | 231,620 | Entreprises publiques | 14 |
| - | - | - | - | - | 33,601 | Entreprises publiques fédérales | 15 |
| 63,583 | 3,340 | 19,000 | 2,754 | 6,415 | 198,019 | Entreprises publiques provinciales et territoriales | 16 |
| 12,393 | 281,779 | 202,344 | 3,578 | 2,279 | 1,251,605 | Autres | 17 |
| 5,744,565 | 398,763 | 5,806,369 | 25,490 | 57,722 | 20,399,095 | Avances | 18 |
| 4,622 | 6,284 | 313,000 | 1,559 | - | 704,724 | Aux: Administrations publiques locales | 19 |
| 5,605,499 | 134,038 | 5,142,219 | 15,424 | 37,450 | 16,466,013 | Entreprises publiques | 20 |
| - | - | - | - | - | - | Entreprises publiques fédérales | 21 |
| 5,605,499 | 134,038 | 5,142,219 | 15,424 | 37,450 | 16,466,013 | Entreprises publiques provinciales et territoriales | 22 |
| 74,111 | 7,389 | 3,000 | 1,913 | 4,976 | 224,768 | Particuliers | 23 |
| 59,372 | 243,169 | 175,150 | 6,594 | 11,665 | 2,419,132 | Entreprises privées | 24 |
| - | - | - | - | - | 105,355 | Hôpitaux | 25 |
| 880 | 4,732 | 111,000 | - | - | 332,905 | Universités | 26 |
| 81 | 3,151 | 62,000 | - | 3,631 | 146,198 | Autres | 27 |

TABLE 1.7 Detailed Provincial and Territorial Government Balance Sheet, as at March 31, 1992 - Continued

| | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | | Québec | Ontario | Manitoba |
|------------------------------|--|-------------------|-------------------------------|---------------------|-----------------------|------------|------------|------------|----------|
| | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | | | |
| No. | | | | | | | | | |
| thousands of dollars | | | | | | | | | |
| FINANCIAL ASSETS – Concluded | | | | | | | | | |
| 28 | Securities | 1,748,917 | 486,781 | 2,861,165 | 3,311,648 | 8,193,374 | 17,423,601 | 4,322,662 | |
| 29 | Treasury bills | 49,614 | 100 | 133,432 | 214,559 | 28,608 | 1,716,177 | 1,219,781 | |
| 30 | Federal government | 13,939 | – | 89,810 | 23,743 | 23,580 | 1,354,177 | 620,272 | |
| 31 | Provincial and territorial governments | 35,675 | 100 | 43,622 | 190,816 | 5,028 | 362,000 | 599,509 | |
| 32 | Short Term Paper | 222,239 | 868 | 127,229 | 21,445 | 38,910 | 2,590,875 | 135,663 | |
| 33 | Provincial and territorial governments | – | – | 1,000 | – | – | – | 100,873 | |
| 34 | Corporations | 222,239 | 868 | 126,229 | 21,445 | 38,910 | 2,590,875 | 34,790 | |
| 35 | Bonds and debentures | 1,416,985 | 419,845 | 2,125,155 | 2,948,284 | 817,734 | 10,505,564 | 2,427,160 | |
| 36 | Governments | 1,173,043 | 335,812 | 1,838,061 | 1,305,345 | 648,036 | 1,236,245 | 1,277,873 | |
| 37 | Federal government | 103,428 | 52,277 | 195,217 | 269,921 | 68,300 | 465,485 | 223,193 | |
| 38 | Provincial and territorial governments | 631,889 | 178,598 | 1,128,387 | 770,828 | 502,733 | 513,000 | 805,672 | |
| 39 | Local governments | 437,726 | 104,937 | 514,457 | 264,596 | 77,003 | 257,760 | 249,008 | |
| 40 | Government business enterprises | 172,251 | 65,195 | 254,790 | 1,610,002 | 141,770 | 7,482,318 | 1,068,787 | |
| 41 | Federal government business enterprises | 1,991 | – | – | – | – | – | – | |
| 42 | Provincial and territorial government business enterprises | 170,260 | 65,195 | 254,790 | 1,610,002 | 141,770 | 7,482,318 | 1,068,787 | |
| 43 | Non-government | 71,691 | 18,838 | 32,304 | 32,937 | 27,928 | 1,787,001 | 80,500 | |
| 44 | Corporations | 71,691 | 5,794 | 31,934 | 32,676 | 45 | 1,786,000 | 50,453 | |
| 45 | Hospitals | – | 13,044 | 353 | – | – | – | 26,723 | |
| 46 | Universities | – | – | – | – | – | – | 3,299 | |
| 47 | Other | – | – | 17 | 261 | 27,883 | 1,001 | 25 | |
| 48 | Shares | 27,122 | 2,829 | 51,529 | 80,160 | 6,721,846 | 2,123,204 | 100,064 | |
| 49 | Provincial and territorial government business enterprises | 11,841 | – | 2,275 | – | 6,260,448 | 9,109 | 18,425 | |
| 50 | Corporations | 15,281 | 2,829 | 49,254 | 80,160 | 461,398 | 2,114,095 | 81,639 | |
| 51 | Mortgages and agreements for sale | 19,511 | 62,604 | 243,228 | 47,200 | 518,555 | 475,164 | 338,820 | |
| 52 | National Housing Act mortgages | 9,907 | – | 31,722 | – | 501,514 | – | 62,609 | |
| 53 | Other | 9,604 | 62,604 | 211,506 | 47,200 | 17,041 | 475,164 | 276,211 | |
| 54 | Foreign securities | 11,980 | – | – | – | – | 7,615 | – | |
| 55 | Other securities | 1,466 | 535 | 180,592 | – | 67,721 | 5,002 | 101,174 | |
| 56 | Provincial and territorial governments | – | 535 | – | – | – | – | 39 | |
| 57 | Provincial and territorial government business enterprises | – | – | 164,987 | – | – | – | 37,942 | |
| 58 | Corporations | – | – | 260 | – | 40,599 | – | 2,000 | |
| 59 | Other | 1,466 | – | 15,345 | – | 27,122 | 5,002 | 61,193 | |
| 60 | Other financial assets | 60,670 | 9,423 | 28,738 | 68,409 | 213,281 | 117,680 | 43,764 | |
| 61 | Federal government | – | – | – | – | – | – | – | |
| 62 | Provincial and territorial government business enterprises | 52,552 | – | 23,658 | 14,864 | – | – | – | |
| 63 | Other | 8,118 | 9,423 | 5,080 | 53,545 | 213,281 | 117,680 | 43,764 | |
| 64 | TOTAL FINANCIAL ASSETS | 2,268,085 | 699,461 | 3,771,253 | 4,348,842 | 24,246,689 | 20,036,572 | 10,413,644 | |

TABLEAU 1.7 Bilan détaillé des administrations publiques provinciales et territoriales, au 31 mars 1992 - suite

| Saskat- chewan | Alberta | British Columbia | Yukon | Northwest Territories | Canada Total | | No. |
|-----------------------|------------|--------------------------|---------|---------------------------------|-----------------------|--|-----|
| | | Colombie- Britannique | | Territoires du Nord-Ouest | Total du Canada | | |
| milliers de dollars | | | | | | | |
| ACTIF FINANCIER - fin | | | | | | | |
| 2,092,717 | 23,822,988 | 18,280,609 | 138,366 | 169,983 | 82,852,811 | Titres | 28 |
| 54,881 | 507,003 | 4,188,224 | 580 | 654 | 8,113,613 | Bons du trésor | 29 |
| 14,612 | 379,721 | 4,130,941 | 580 | 654 | 6,652,029 | Administration publique fédérale | 30 |
| 40,269 | 127,282 | 57,283 | - | - | 1,461,584 | Administrations publiques provinciales et territoriales | 31 |
| 189,912 | 1,552,379 | 1,539,506 | - | 28,672 | 6,447,698 | Papier à court terme | 32 |
| - | 572,885 | 344 | - | - | 675,102 | Administrations publiques provinciales et territoriales | 33 |
| 189,912 | 979,494 | 1,539,162 | - | 28,672 | 5,772,596 | Corporations | 34 |
| 709,437 | 15,031,557 | 8,957,800 | 89,264 | 115,147 | 45,563,932 | Obligations | 35 |
| 533,330 | 10,682,899 | 6,635,633 | 70,855 | 95,663 | 25,832,795 | Administrations publiques | 36 |
| 163,541 | 2,968,547 | 1,150,838 | 51,870 | 41,687 | 5,754,304 | Administration publique fédérale | 37 |
| 241,394 | 2,462,044 | 2,324,930 | 6,913 | 5,913 | 9,572,301 | Administrations publiques provinciales et territoriales | 38 |
| 128,395 | 5,252,308 | 3,159,865 | 12,072 | 48,063 | 10,506,190 | Administrations publiques locales | 39 |
| 121,138 | 3,374,251 | 1,290,279 | 6,914 | 1,496 | 15,589,191 | Entreprises publiques | 40 |
| 3,594 | 143,516 | 19,942 | - | - | 169,043 | Entreprises publiques fédérales | 41 |
| 117,544 | 3,230,735 | 1,270,337 | 6,914 | 1,496 | 15,420,148 | Entreprises publiques provinciales et territoriales | 42 |
| 54,969 | 974,407 | 1,031,888 | 11,495 | 17,988 | 4,141,946 | Secteur privé | 43 |
| 54,969 | 969,947 | 180,062 | 11,495 | 13,685 | 3,208,751 | Corporations | 44 |
| - | - | - | - | - | 40,120 | Hôpitaux | 45 |
| - | 4,460 | 391,617 | - | - | 399,376 | Universités | 46 |
| - | - | 460,209 | - | 4,303 | 493,699 | Autres | 47 |
| 474,519 | 3,348,953 | 2,977,794 | 39,000 | 25,510 | 15,972,530 | Actions | 48 |
| 285,666 | 45,450 | 258,000 | 39,000 | 1 | 6,930,215 | Entreprises publiques provinciales et territoriales | 49 |
| 188,853 | 3,303,503 | 2,719,794 | - | 25,509 | 9,042,315 | Corporations | 50 |
| 231,648 | 1,278,214 | 138,555 | 5,215 | - | 3,358,714 | Hypothèques et contrats de vente | 51 |
| 8,534 | 38,850 | - | - | - | 653,136 | Hypothèques - Loi nationale sur l'habitation | 52 |
| 223,114 | 1,239,364 | 138,555 | 5,215 | - | 2,705,578 | Autres | 53 |
| 18,227 | 2,017 | - | - | - | 39,839 | Titres étrangers | 54 |
| 414,093 | 2,102,865 | 478,730 | 4,307 | - | 3,356,485 | Autres titres | 55 |
| 18,347 | 623,843 | 177,541 | - | - | 820,305 | Administrations publiques provinciales et territoriales | 56 |
| - | 198,971 | 248,000 | - | - | 649,900 | Entreprises publiques provinciales et territoriales | 57 |
| - | 1,277,520 | - | 2,000 | - | 1,322,379 | Corporations | 58 |
| 395,746 | 2,531 | 53,189 | 2,307 | - | 563,901 | Autres | 59 |
| 141,119 | 156,546 | 281,218 | 9,779 | 5,409 | 1,136,036 | Autre actif financier | 60 |
| - | - | - | - | - | - | Administration publique fédérale | 61 |
| - | - | - | - | - | 91,074 | Entreprises publiques provinciales et territoriales | 62 |
| 141,119 | 156,546 | 281,218 | 9,779 | 5,409 | 1,044,962 | Autres | 63 |
| 8,986,700 | 28,224,838 | 26,084,346 | 230,568 | 488,832 | 129,799,831 | TOTAL, ACTIF FINANCIER | 64 |

TABLE 1.7 Detailed Provincial and Territorial Government Balance Sheet, as at March 31, 1992 - Continued

| No. | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Québec | Ontario | Manitoba |
|----------------------|--|-------------------|-------------------------------|---------------------|-----------------------|-----------|-----------|-----------|
| | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | | |
| thousands of dollars | | | | | | | | |
| LIABILITIES | | | | | | | | |
| 65 | Bank overdrafts | 15,078 | 16,849 | 80,463 | 24,227 | 279,823 | 2,826,527 | 18,554 |
| 66 | Payables | 221,514 | 76,414 | 588,120 | 428,493 | 4,832,537 | 329,934 | 1,075,685 |
| 67 | Matured securities outstanding | - | - | - | - | - | - | 192 |
| 68 | Interest | 15,032 | 28,172 | 205,710 | 178,716 | 1,694,655 | 152 | 234,401 |
| 69 | Trade accounts | 6,193 | 24,844 | 203,575 | 128,301 | 554,798 | 20,035 | 148,126 |
| 70 | Governments | 34,500 | 4,513 | 120,363 | 37,880 | 1,296,390 | - | 142,008 |
| 71 | Federal government | 34,500 | 4,513 | 110,015 | 33,965 | 2,080 | - | 142,008 |
| 72 | Local governments | - | - | 10,348 | 3,915 | 1,294,310 | - | - |
| 73 | Government business enterprises | 133 | 8,131 | 480 | 24,749 | - | - | 1,038 |
| 74 | Federal government business enterprises | - | - | - | - | - | - | - |
| 75 | Provincial and territorial government business enterprises | 133 | 8,131 | 480 | 24,749 | - | - | 1,038 |
| 76 | Other | 165,656 | 10,754 | 57,992 | 58,847 | 1,286,694 | 309,747 | 549,920 |
| 77 | Hospitals | - | 2,750 | - | 22,752 | 225,703 | - | 9,692 |
| 78 | Universities | - | - | 6,670 | 14,086 | 117,322 | - | 608 |
| 79 | Other | 165,656 | 8,004 | 51,322 | 22,009 | 943,669 | 309,747 | 539,620 |
| 80 | Advances | 279,202 | 10,189 | 219,004 | 30,901 | 3,472,187 | 328,003 | 171,538 |
| | From: | | | | | | | |
| 81 | Federal government | 34,555 | 9,827 | 18,878 | 30,446 | 286,852 | 25,407 | 150,159 |
| 82 | Government business enterprises | 21,263 | - | 51,642 | 420 | 937,373 | 279,565 | 21,379 |
| 83 | Federal government business enterprises | 21,263 | - | 51,642 | - | 937,373 | 279,565 | - |
| 84 | Provincial and territorial government business enterprises | - | - | - | 420 | - | - | 21,379 |
| 85 | Chartered banks | 2,536 | 362 | 1,270 | 35 | 2,195,492 | 23,031 | - |
| 86 | Other financial institutions | - | - | - | - | 21,273 | - | - |
| 87 | Other | 220,848 | - | 147,214 | - | 31,197 | - | - |
| | Payable in: | | | | | | | |
| 88 | Canadian currency | - | - | 147,214 | - | 30,397 | - | - |
| 89 | Foreign currencies | 220,848 | - | - | - | 800 | - | - |
| 90 | Treasury bills | 286,000 | 31,000 | - | 505,600 | 2,175,000 | 1,880,675 | 650,000 |
| 91 | Short term paper | - | - | 182,984 | - | 476,623 | 77,796 | - |
| 92 | Canadian currency | - | - | 182,984 | - | 3,400 | - | - |
| 93 | Foreign currencies | - | - | - | - | 473,223 | 77,796 | - |
| 94 | Savings bonds | 19,170 | - | - | - | 2,043,438 | - | - |

TABLEAU 1.7 Bilan détaillé des administrations publiques provinciales et territoriales, au 31 mars 1992 - suite

| Saskat- chewan | Alberta | British Columbia | Yukon | Northwest Territories | Canada Total | | No. |
|---------------------|-----------|--------------------------|--------|---------------------------------|-----------------------|---|-----|
| | | Colombie- Britannique | | Territoires du Nord-Ouest | Total du Canada | | |
| milliers de dollars | | | | | | | |
| PASSIF | | | | | | | |
| 435,754 | 88,359 | 149,126 | - | 153,218 | 4,087,978 | Découverts bancaires | 65 |
| 401,654 | 1,431,350 | 1,840,833 | 38,042 | 120,873 | 11,385,449 | Créditeurs | 66 |
| - | - | 605 | - | - | 797 | Titres échus en circulation | 67 |
| 3,386 | 457,716 | 442,669 | 19 | - | 3,260,628 | Intérêts | 68 |
| 115,077 | 137,268 | 355,209 | 7,581 | 32,188 | 1,733,195 | Comptes - Fournisseurs | 69 |
| 2,576 | 88,382 | 105,271 | 8,837 | 39 | 1,840,759 | Administrations publiques | 70 |
| - | 59,245 | 74,001 | 8,837 | 39 | 469,203 | Administration publique fédérale | 71 |
| 2,576 | 29,137 | 31,270 | - | - | 1,371,556 | Administrations publiques locales | 72 |
| 1 | 3,907 | 16,000 | - | - | 54,439 | Entreprises publiques | 73 |
| - | - | - | - | - | - | Entreprises publiques fédérales | 74 |
| 1 | 3,907 | 16,000 | - | - | 54,439 | Entreprises publiques provinciales et territoriales | 75 |
| 280,614 | 744,077 | 921,079 | 21,605 | 88,646 | 4,495,631 | Autres | 76 |
| - | 5,158 | - | - | - | 266,055 | Hôpitaux | 77 |
| - | 17,455 | 12,020 | - | - | 168,161 | Universités | 78 |
| 280,614 | 721,464 | 909,059 | 21,605 | 88,646 | 4,061,415 | Autres | 79 |
| 5,282 | 31 | 56,880 | 3,498 | 24,000 | 4,600,715 | Avances | 80 |
| 4,343 | - | - | 3,498 | - | 563,965 | En provenance: | |
| - | - | 44,891 | - | - | 1,356,533 | De l'administration publique fédérale | 81 |
| - | - | 44,891 | - | - | 1,334,734 | Des entreprises publiques | 82 |
| - | - | - | - | - | - | Des entreprises publiques fédérales | 83 |
| - | - | - | - | - | 21,799 | Des entreprises publiques provinciales et territoriales | 84 |
| 422 | - | 2,585 | - | - | 2,225,733 | Des banques à charte | 85 |
| - | - | - | - | - | 21,273 | D'autres institutions financières | 86 |
| 517 | 31 | 9,404 | - | 24,000 | 433,211 | D'autres | 87 |
| 517 | 31 | 9,404 | - | 24,000 | 211,563 | Payables: | |
| - | - | - | - | - | 221,648 | En devise canadienne | 88 |
| - | 325,000 | 780,000 | - | - | 6,633,275 | En devises étrangères | 89 |
| 745,688 | 3,402,933 | 3,132,000 | - | - | 8,018,024 | Bons du trésor | 90 |
| 745,688 | 2,571,493 | 1,211,000 | - | - | 4,714,565 | Papier à court terme | 91 |
| - | 831,440 | 1,921,000 | - | - | 3,303,459 | En devise canadienne | 92 |
| - | 1,419,688 | - | - | - | 3,482,296 | En devises étrangères | 93 |
| - | - | - | - | - | - | Obligations d'épargne | 94 |

TABLE 1.7 Detailed Provincial and Territorial Government Balance Sheet, as at March 31, 1992 - Concluded

| No. | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Québec | Ontario | Manitoba |
|-----|--|----------------------|-------------------------------|---------------------|-----------------------|--------------|--------------|-------------|
| | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | | |
| | | thousands of dollars | | | | | | |
| | LIABILITIES – Concluded | | | | | | | |
| 95 | Bonds and debentures | 4,892,678 | 776,671 | 7,886,713 | 6,210,531 | 29,735,181 | 55,322,475 | 12,200,687 |
| | Issued to: | | | | | | | |
| 96 | Governments | 1,072,431 | 227,340 | 1,742,438 | 1,237,030 | 317,914 | 16,330,827 | 2,092,130 |
| 97 | Canada Pension Plan Investment Fund | 804,431 | 174,340 | 1,507,188 | 1,089,989 | 142,241 | 16,330,827 | 2,081,850 |
| 98 | Provincial and territorial governments | 268,000 | 53,000 | 235,250 | 147,041 | 175,673 | – | 10,280 |
| 99 | Provincial and territorial government business enterprises | – | – | – | – | 10,067,206 | – | 13,700 |
| 100 | Government employees' trustee pension plans | – | – | 33,850 | – | – | 22,806,039 | 3,000 |
| 101 | General public | 3,820,247 | 549,331 | 6,110,425 | 4,973,501 | 19,350,061 | 16,185,609 | 10,091,857 |
| | Payable in: | | | | | | | |
| 102 | Canadian currency | 1,953,900 | 548,464 | 1,622,535 | 3,564,814 | 11,618,306 | 12,000,037 | 4,316,204 |
| 103 | United States currency | 1,290,189 | 867 | 3,146,504 | 984,681 | 4,236,822 | 4,185,572 | 5,771,711 |
| 104 | Other currencies | 576,158 | – | 1,341,386 | 424,006 | 3,494,933 | – | 3,942 |
| 105 | Other securities | 17,896 | – | 68,951 | 89,242 | 5,203,032 | 23,696 | 372,286 |
| | Payable in: | | | | | | | |
| 106 | Canadian currency | 58 | – | 68,951 | – | 671,899 | 23,696 | 372,286 |
| 107 | Foreign currencies | 17,838 | – | – | 89,242 | 4,531,133 | – | – |
| 108 | Deposits | 162 | 81,393 | 6,203 | 26,966 | 102,608 | 2,138,913 | 1,018,403 |
| | Due to: | | | | | | | |
| 109 | Local governments | – | – | – | – | – | – | 1,940 |
| 110 | Provincial and territorial government business enterprises | – | – | – | 15,678 | – | 2,046,592 | 834,925 |
| 111 | Other | 162 | 81,393 | 6,203 | 11,288 | 102,608 | 92,321 | 181,538 |
| 112 | Other liabilities | 97,167 | 24,986 | 45,803 | 368,234 | 18,768,672 | 309,293 | 201,994 |
| | Due to: | | | | | | | |
| 113 | Government employees' pension plans | – | – | 256 | – | 18,185,872 | 177,167 | – |
| 114 | Local governments | – | – | – | – | – | 12,749 | – |
| 115 | Other | 97,167 | 24,986 | 45,547 | 368,234 | 582,800 | 119,377 | 201,994 |
| 116 | TOTAL LIABILITIES | 5,828,867 | 1,017,502 | 9,078,241 | 7,684,194 | 67,089,101 | 63,237,312 | 15,709,147 |
| 117 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (3,560,782) | (318,041) | (5,306,988) | (3,335,352) | (42,842,412) | (43,200,740) | (5,295,502) |

TABLEAU 1.7 Bilan détaillé des administrations publiques provinciales et territoriales, au 31 mars 1992 - fin

| Saskat- chewan | Alberta | British Columbia | Yukon | Northwest Territories | Canada Total | | No. |
|---|-------------------|--------------------------|---------------|---------------------------------|-----------------------|---|------------|
| | | Colombie- Britannique | | Territoires du Nord-Ouest | Total du Canada | | |
| milliers de dollars | | | | | | | |
| PASSIF – fin | | | | | | | |
| 12,197,516 | 11,155,638 | 13,181,582 | 4,975 | – | 153,564,647 | Obligations | 95 |
| Émises: | | | | | | | |
| 1,734,010 | 5,949,585 | 4,784,375 | 3,726 | – | 35,491,806 | Aux administrations publiques | 96 |
| 1,734,010 | 4,723,362 | 4,777,375 | 3,726 | – | 33,369,339 | Fonds de placement du Régime de pensions du Canada | 97 |
| – | 1,226,223 | 7,000 | – | – | 2,122,467 | Administrations publiques provinciales et territoriales | 98 |
| 26,000 | – | – | – | – | 10,106,906 | Aux entreprises publiques provinciales et territoriales | 99 |
| – | – | 337,224 | – | – | 23,180,113 | Aux caisses de retraite des fonctionnaires en fiducie | 100 |
| 10,437,506 | 5,206,053 | 8,059,983 | 1,249 | – | 84,785,822 | A la collectivité | 101 |
| Payables: | | | | | | | |
| 9,100,403 | 4,820,779 | 8,059,983 | 1,249 | – | 57,606,674 | En devise canadienne | 102 |
| 1,190,443 | – | – | – | – | 20,806,789 | En devise américaine | 103 |
| 146,660 | 385,274 | – | – | – | 6,372,359 | En autres devises | 104 |
| 294,176 | 4,707,661 | 1,448,714 | – | 37,450 | 12,263,104 | Autres titres | 105 |
| Payables: | | | | | | | |
| 294,176 | 250,000 | 1,229,833 | – | 37,450 | 2,948,349 | En devise canadienne | 106 |
| – | 4,457,661 | 218,881 | – | – | 9,314,755 | En devises étrangères | 107 |
| 151,536 | 2,042,816 | 6,781,471 | – | – | 12,350,471 | Dépôts | 108 |
| Dûs: | | | | | | | |
| – | 115,462 | 5,722 | – | – | 123,124 | Aux administrations publiques locales | 109 |
| 117,519 | 40,579 | 668,294 | – | – | 3,723,587 | Aux entreprises publiques provinciales et territoriales | 110 |
| 34,017 | 1,886,775 | 6,107,455 | – | – | 8,503,760 | A d'autres | 111 |
| 134,321 | 339,481 | 1,741,835 | 25,419 | 1,922 | 22,059,127 | Autre passif: | 112 |
| Dû: | | | | | | | |
| – | – | – | – | – | 18,363,295 | Régimes de pension des employés | 113 |
| – | – | 958,905 | – | – | 971,654 | Aux administrations publiques locales | 114 |
| 134,321 | 339,481 | 782,930 | 25,419 | 1,922 | 2,724,178 | A d'autres | 115 |
| 14,365,927 | 24,912,957 | 29,112,441 | 71,934 | 337,463 | 238,445,086 | TOTAL, PASSIF | 116 |
| Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | | | | | | | 117 |
| (5,379,227) | 3,311,881 | (3,028,095) | 158,634 | 151,369 | (108,645,255) | | |

TABLE 1.8 Provincial and Territorial Government Balance Sheet, as at March 31
NEWFOUNDLAND

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 9 | 54 | 43 | 18 | 42 | 45 |
| 2 Receivables | 12 | 15 | 25 | 33 | 35 | 54 |
| 3 Advances | 83 | 91 | 129 | 267 | 316 | 338 |
| 4 Securities | 119 | 162 | 172 | 217 | 243 | 289 |
| 5 Other financial assets | 13 | 1 | 3 | 4 | 5 | 37 |
| 6 TOTAL FINANCIAL ASSETS | 236 | 323 | 372 | 539 | 641 | 763 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | 6 | 14 | 32 | 18 | 21 | 26 |
| 8 Payables | 4 | 7 | 8 | 6 | 7 | 13 |
| 9 Advances | 27 | 7 | 32 | 35 | 66 | 108 |
| 10 Treasury bills | 4 | - | 28 | 6 | - | - |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | 508 | 621 | 675 | 880 | 1,008 | 1,150 |
| 13 Other securities | - | - | - | 37 | 32 | 28 |
| 14 Deposits | - | - | 1 | - | 1 | 1 |
| 15 Other liabilities | 2 | 22 | 37 | 38 | 38 | 48 |
| 16 TOTAL LIABILITIES | 551 | 671 | 813 | 1,020 | 1,173 | 1,374 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (315) | (348) | (441) | (481) | (532) | (611) |
| 18 Total financial assets per capita (\$) | 457 | 620 | 690 | 987 | 1,168 | 1,375 |
| 19 Total liabilities per capita (\$) | 1,068 | 1,288 | 1,508 | 1,868 | 2,137 | 2,476 |
| 20 Population at April 1 (thousands) | 516 | 521 | 539 | 546 | 549 | 555 |
| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 156 | 122 | 102 | 61 | 70 | 74 |
| 2 Receivables | 48 | 48 | 67 | 84 | 77 | 67 |
| 3 Advances | 233 | 248 | 238 | 246 | 300 | 266 |
| 4 Securities | 721 | 798 | 896 | 1,195 | 1,379 | 1,517 |
| 5 Other financial assets | 56 | 56 | 71 | 64 | 66 | 120 |
| 6 TOTAL FINANCIAL ASSETS | 1,214 | 1,272 | 1,374 | 1,650 | 1,892 | 2,044 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | 18 | 30 | 4 | 43 | 32 | 82 |
| 8 Payables | 67 | 55 | 102 | 139 | 70 | 113 |
| 9 Advances | 128 | 124 | 119 | 153 | 285 | 296 |
| 10 Treasury bills | 63 | 64 | 127 | 127 | 127 | 128 |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | 2,554 | 2,755 | 3,071 | 3,488 | 3,889 | 4,098 |
| 13 Other securities | 60 | 59 | 59 | 59 | 70 | 65 |
| 14 Deposits | 1 | 1 | 1 | 1 | - | - |
| 15 Other liabilities | 22 | 50 | 34 | 55 | 35 | 13 |
| 16 TOTAL LIABILITIES | 2,913 | 3,138 | 3,517 | 4,065 | 4,508 | 4,795 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (1,699) | (1,866) | (2,143) | (2,415) | (2,616) | (2,751) |
| 18 Total financial assets per capita (\$) | 2,111 | 2,193 | 2,365 | 2,840 | 3,268 | 3,542 |
| 19 Total liabilities per capita (\$) | 5,066 | 5,410 | 6,053 | 6,997 | 7,786 | 8,310 |
| 20 Population at April 1 (thousands) | 575 | 580 | 581 | 581 | 579 | 577 |

TABEAU 1.8 Bilan des administrations publiques provinciales et territoriales, au 31 mars
TERRE-NEUVE

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No. |
|---|--------------|--------------|--------------|--------------|--------------|--------------------------------------|-----------|
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 103 | 105 | 84 | 157 | 59 | 123 | Encaisse et dépôts | 1 |
| 51 | 56 | 36 | 42 | 58 | 39 | Débiteurs | 2 |
| 319 | 384 | 442 | 272 | 236 | 194 | Avances | 3 |
| 350 | 408 | 426 | 533 | 588 | 640 | Titres | 4 |
| 43 | 50 | 45 | 54 | 54 | 58 | Autre actif financier | 5 |
| 866 | 1,003 | 1,033 | 1,058 | 995 | 1,054 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | | | |
| 28 | 31 | 26 | 26 | 39 | 31 | Découverts bancaires | 7 |
| 21 | 17 | 22 | 34 | 44 | 44 | Créditeurs | 8 |
| 121 | 128 | 122 | 129 | 140 | 131 | Avances | 9 |
| - | 38 | 64 | 63 | 63 | 62 | Bons du trésor | 10 |
| - | - | - | - | - | - | Obligations d'épargne | 11 |
| 1,383 | 1,692 | 1,869 | 2,075 | 2,165 | 2,252 | Obligations | 12 |
| 23 | 19 | 15 | 70 | 67 | 63 | Autres titres | 13 |
| - | - | - | - | - | 1 | Dépôts | 14 |
| 5 | 7 | 9 | 26 | 18 | 23 | Autre passif | 15 |
| 1,581 | 1,932 | 2,127 | 2,423 | 2,536 | 2,607 | TOTAL, PASSIF | 16 |
| Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | | | | | | | 17 |
| (715) | (929) | (1,094) | (1,365) | (1,541) | (1,553) | | |
| 1,541 | 1,772 | 1,819 | 1,856 | 1,740 | 1,830 | Total, actif financier par tête (\$) | 18 |
| 2,813 | 3,413 | 3,745 | 4,251 | 4,434 | 4,526 | Total, passif par tête (\$) | 19 |
| 562 | 566 | 568 | 570 | 572 | 576 | Population au 1er avril (milliers) | 20 |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | No. |
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 64 | 82 | 74 | 93 | 110 | | Encaisse et dépôts | 1 |
| 61 | 100 | 81 | 95 | 79 | | Débiteurs | 2 |
| 213 | 231 | 218 | 262 | 269 | | Avances | 3 |
| 1,692 | 1,709 | 1,844 | 1,889 | 1,749 | | Titres | 4 |
| 91 | 71 | 72 | 72 | 61 | | Autre actif financier | 5 |
| 2,121 | 2,193 | 2,289 | 2,411 | 2,268 | | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | | | |
| 39 | 64 | 32 | 42 | 15 | | Découverts bancaires | 7 |
| 128 | 167 | 233 | 222 | 222 | | Créditeurs | 8 |
| 320 | 276 | 237 | 229 | 279 | | Avances | 9 |
| 130 | 130 | 130 | 130 | 286 | | Bons du trésor | 10 |
| 9 | 23 | 38 | 19 | 19 | | Obligations d'épargne | 11 |
| 4,295 | 4,338 | 4,581 | 4,908 | 4,893 | | Obligations | 12 |
| 53 | 43 | 34 | 25 | 18 | | Autres titres | 13 |
| - | 1 | 1 | 1 | - | | Dépôts | 14 |
| 36 | 3 | 15 | 63 | 97 | | Autre passif | 15 |
| 5,010 | 5,045 | 5,301 | 5,639 | 5,829 | | TOTAL, PASSIF | 16 |
| Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | | | | | | | 17 |
| (2,889) | (2,852) | (3,012) | (3,228) | (3,561) | | | |
| 3,682 | 3,794 | 3,960 | 4,164 | 3,904 | | Total, actif financier par tête (\$) | 18 |
| 8,698 | 8,728 | 9,171 | 9,739 | 10,033 | | Total, passif par tête (\$) | 19 |
| 576 | 578 | 578 | 579 | 581 | | Population au 1er avril (milliers) | 20 |

TABLE 1.8 Provincial and Territorial Government Balance Sheet, as at March 31 - Continued
PRINCE EDWARD ISLAND

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|---|------------|------------|------------|------------|------------|------------|
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | - | - | - | - | - | 5 |
| 2 Receivables | 8 | 8 | 8 | 13 | 16 | 23 |
| 3 Advances | 12 | 13 | 10 | 11 | 10 | 12 |
| 4 Securities | 27 | 33 | 39 | 46 | 53 | 61 |
| 5 Other financial assets | 5 | 1 | 1 | - | 1 | 1 |
| 6 TOTAL FINANCIAL ASSETS | 52 | 55 | 58 | 70 | 80 | 102 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | - | - | - | - | - | 3 |
| 8 Payables | 5 | 7 | 7 | 9 | 12 | 19 |
| 9 Advances | 9 | 12 | 11 | 17 | 25 | 28 |
| 10 Treasury bills | 16 | 8 | 5 | 6 | 1 | - |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | 86 | 92 | 100 | 102 | 104 | 114 |
| 13 Other securities | - | - | - | - | - | - |
| 14 Deposits | - | 7 | 6 | 6 | 6 | 8 |
| 15 Other liabilities | 7 | 1 | 5 | 6 | 7 | 10 |
| 16 TOTAL LIABILITIES | 123 | 127 | 134 | 146 | 155 | 182 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (71) | (72) | (76) | (76) | (75) | (80) |
| 18 Total financial assets per capita (\$) | 473 | 495 | 513 | 614 | 690 | 864 |
| 19 Total liabilities per capita (\$) | 1,118 | 1,144 | 1,186 | 1,281 | 1,336 | 1,542 |
| 20 Population at April 1 (thousands) | 110 | 111 | 113 | 114 | 116 | 118 |
| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 35 | 5 | 14 | 19 | 7 | 21 |
| 2 Receivables | 36 | 38 | 40 | 45 | 47 | 53 |
| 3 Advances | 65 | 66 | 62 | 71 | 70 | 78 |
| 4 Securities | 133 | 169 | 202 | 225 | 249 | 279 |
| 5 Other financial assets | 4 | 4 | 6 | 8 | 5 | 5 |
| 6 TOTAL FINANCIAL ASSETS | 273 | 282 | 324 | 368 | 378 | 436 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | - | - | - | - | 14 | 7 |
| 8 Payables | 36 | 34 | 37 | 46 | 49 | 56 |
| 9 Advances | 24 | 26 | 23 | 25 | 14 | 14 |
| 10 Treasury bills | - | - | - | - | - | - |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | 324 | 355 | 390 | 407 | 410 | 493 |
| 13 Other securities | - | - | - | - | 14 | - |
| 14 Deposits | 13 | 16 | 21 | 38 | 38 | 39 |
| 15 Other liabilities | 11 | 16 | 14 | 16 | 8 | 10 |
| 16 TOTAL LIABILITIES | 408 | 447 | 485 | 532 | 547 | 619 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (135) | (165) | (161) | (164) | (169) | (183) |
| 18 Total financial assets per capita (\$) | 2,202 | 2,256 | 2,551 | 2,875 | 2,930 | 3,380 |
| 19 Total liabilities per capita (\$) | 3,290 | 3,576 | 3,819 | 4,156 | 4,240 | 4,798 |
| 20 Population at April 1 (thousands) | 124 | 125 | 127 | 128 | 129 | 129 |

TABLEAU 1.8 Bilan des administrations publiques provinciales et territoriales, au 31 mars – suite
ÎLE-DU-PRINCE-ÉDOUARD

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No. |
|--|-------|-------|-------|-------|-------|--------------------------------------|-----------|
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 1 | 1 | – | 5 | 16 | 13 | Encaisse et dépôts | 1 |
| 26 | 31 | 27 | 29 | 33 | 34 | Débiteurs | 2 |
| 13 | 17 | 21 | 23 | 36 | 58 | Avances | 3 |
| 72 | 77 | 90 | 100 | 104 | 118 | Titres | 4 |
| 1 | 4 | 3 | 4 | 3 | 3 | Autre actif financier | 5 |
| 113 | 130 | 141 | 161 | 192 | 226 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | | | |
| 2 | 6 | 4 | 6 | 4 | 6 | Découverts bancaires | 7 |
| 16 | 21 | 29 | 28 | 28 | 30 | Créditeurs | 8 |
| 33 | 16 | 28 | 29 | 26 | 30 | Avances | 9 |
| – | 6 | 4 | 15 | 11 | 17 | Bons du trésor | 10 |
| – | – | – | – | – | – | Obligations d'épargne | 11 |
| 133 | 139 | 160 | 183 | 228 | 257 | Obligations | 12 |
| – | – | – | – | – | – | Autres titres | 13 |
| 8 | 7 | 13 | 9 | 9 | 15 | Dépôts | 14 |
| 12 | 15 | 8 | 5 | 5 | 6 | Autre passif | 15 |
| 204 | 210 | 246 | 275 | 311 | 361 | TOTAL, PASSIF | 16 |
| Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | | | | | | | 17 |
| (91) | (80) | (105) | (114) | (119) | (135) | | |
| 958 | 1,083 | 1,156 | 1,309 | 1,548 | 1,823 | Total, actif financier par tête (\$) | 18 |
| 1,729 | 1,750 | 2,016 | 2,236 | 2,508 | 2,911 | Total, passif par tête (\$) | 19 |
| 118 | 120 | 122 | 123 | 124 | 124 | Population au 1er avril (milliers) | 20 |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | No. |
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 9 | 40 | 13 | 34 | 26 | | Encaisse et dépôts | 1 |
| 51 | 64 | 74 | 77 | 78 | | Débiteurs | 2 |
| 79 | 88 | 99 | 90 | 99 | | Avances | 3 |
| 316 | 354 | 379 | 420 | 487 | | Titres | 4 |
| 10 | 14 | 13 | 9 | 9 | | Autre actif financier | 5 |
| 465 | 560 | 578 | 630 | 699 | | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | | | |
| 10 | 15 | 17 | 13 | 17 | | Découverts bancaires | 7 |
| 66 | 85 | 80 | 83 | 76 | | Créditeurs | 8 |
| 15 | 15 | 15 | 15 | 10 | | Avances | 9 |
| 6 | – | 28 | – | 31 | | Bons du trésor | 10 |
| – | – | – | – | – | | Obligations d'épargne | 11 |
| 519 | 618 | 618 | 731 | 777 | | Obligations | 12 |
| – | – | – | – | – | | Autres titres | 13 |
| 44 | 43 | 34 | 40 | 81 | | Dépôts | 14 |
| 7 | 13 | 19 | 16 | 25 | | Autre passif | 15 |
| 667 | 789 | 811 | 898 | 1,017 | | TOTAL, PASSIF | 16 |
| Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | | | | | | | 17 |
| (202) | (229) | (233) | (268) | (318) | | | |
| 3,577 | 4,275 | 4,412 | 4,809 | 5,377 | | Total, actif financier par tête (\$) | 18 |
| 5,131 | 6,023 | 6,191 | 6,855 | 7,823 | | Total, passif par tête (\$) | 19 |
| 130 | 131 | 131 | 131 | 130 | | Population au 1er avril (milliers) | 20 |

TABLE 1.8 Provincial and Territorial Government Balance Sheet, as at March 31 - Continued
NOVA SCOTIA

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 66 | 87 | 73 | 118 | 94 | 50 |
| 2 Receivables | 48 | 47 | 74 | 59 | 76 | 130 |
| 3 Advances | 158 | 155 | 201 | 183 | 216 | 252 |
| 4 Securities | 362 | 457 | 495 | 525 | 567 | 642 |
| 5 Other financial assets | 9 | 4 | 2 | 2 | 1 | 2 |
| 6 TOTAL FINANCIAL ASSETS | 643 | 750 | 845 | 887 | 954 | 1,076 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | 2 | - | - | - | - | - |
| 8 Payables | 53 | 77 | 82 | 77 | 96 | 112 |
| 9 Advances | 5 | 24 | 77 | 93 | 117 | 110 |
| 10 Treasury bills | - | - | - | - | - | - |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | 807 | 918 | 978 | 1,025 | 1,049 | 1,181 |
| 13 Other securities | 8 | - | - | - | - | 2 |
| 14 Deposits | - | 4 | 4 | 4 | 6 | 6 |
| 15 Other liabilities | 35 | 37 | 30 | 30 | 42 | 43 |
| 16 TOTAL LIABILITIES | 910 | 1,060 | 1,171 | 1,229 | 1,310 | 1,454 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (267) | (310) | (326) | (342) | (356) | (378) |
| 18 Total financial assets per capita (\$) | 824 | 952 | 1,054 | 1,094 | 1,166 | 1,303 |
| 19 Total liabilities per capita (\$) | 1,167 | 1,345 | 1,460 | 1,515 | 1,601 | 1,760 |
| 20 Population at April 1 (thousands) | 780 | 788 | 802 | 811 | 818 | 826 |
| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 98 | 74 | 78 | 56 | 87 | 90 |
| 2 Receivables | 191 | 219 | 239 | 241 | 262 | 235 |
| 3 Advances | 378 | 384 | 352 | 331 | 318 | 366 |
| 4 Securities | 1,180 | 1,319 | 1,534 | 1,711 | 2,025 | 2,091 |
| 5 Other financial assets | 11 | 21 | 28 | 18 | 17 | 22 |
| 6 TOTAL FINANCIAL ASSETS | 1,858 | 2,017 | 2,231 | 2,357 | 2,709 | 2,804 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | 61 | 43 | 72 | 45 | 71 | 50 |
| 8 Payables | 249 | 290 | 280 | 337 | 356 | 361 |
| 9 Advances | 147 | 142 | 172 | 147 | 141 | 159 |
| 10 Treasury bills | - | - | - | - | - | - |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | 2,738 | 3,244 | 3,727 | 4,234 | 4,998 | 5,322 |
| 13 Other securities | 97 | 114 | 123 | 158 | 121 | 125 |
| 14 Deposits | 4 | 2 | 3 | 3 | 3 | 3 |
| 15 Other liabilities | 1 | 2 | 2 | 27 | 29 | 23 |
| 16 TOTAL LIABILITIES | 3,297 | 3,837 | 4,379 | 4,951 | 5,719 | 6,043 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (1,439) | (1,820) | (2,148) | (2,594) | (3,010) | (3,239) |
| 18 Total financial assets per capita (\$) | 2,160 | 2,321 | 2,541 | 2,657 | 3,040 | 3,133 |
| 19 Total liabilities per capita (\$) | 3,834 | 4,415 | 4,987 | 5,582 | 6,419 | 6,752 |
| 20 Population at April 1 (thousands) | 860 | 869 | 878 | 887 | 891 | 895 |

TABLEAU 1.8 Bilan des administrations publiques provinciales et territoriales, au 31 mars – suite
NOUVELLE-ÉCOSSE

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No. |
|--|---------|---------|---------|---------|-------|--------------------------------------|-----|
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 123 | 131 | 160 | 65 | 95 | 100 | Encaisse et dépôts | 1 |
| 116 | 127 | 112 | 123 | 121 | 135 | Débiteurs | 2 |
| 239 | 246 | 248 | 275 | 330 | 408 | Avances | 3 |
| 702 | 773 | 820 | 881 | 956 | 1,064 | Titres | 4 |
| 2 | 18 | 18 | 14 | 15 | 17 | Autre actif financier | 5 |
| 1,182 | 1,295 | 1,358 | 1,358 | 1,517 | 1,724 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | | | |
| 14 | 13 | — | 21 | 13 | — | Découverts bancaires | 7 |
| 143 | 165 | 190 | 192 | 198 | 241 | Créditeurs | 8 |
| 158 | 182 | 163 | 160 | 157 | 149 | Avances | 9 |
| — | — | — | — | — | — | Bons du trésor | 10 |
| — | — | — | — | — | — | Obligations d'épargne | 11 |
| 1,245 | 1,332 | 1,503 | 1,649 | 1,819 | 2,156 | Obligations | 12 |
| — | 26 | 7 | 8 | 80 | 84 | Autres titres | 13 |
| 5 | 9 | 8 | 9 | 8 | 6 | Dépôts | 14 |
| 41 | 48 | 53 | 50 | 54 | 54 | Autre passif | 15 |
| 1,606 | 1,775 | 1,924 | 2,089 | 2,329 | 2,690 | TOTAL, PASSIF | 16 |
| Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | | | | | | | 17 |
| (424) | (480) | (566) | (731) | (812) | (966) | | |
| 1,416 | 1,542 | 1,607 | 1,598 | 1,778 | 2,014 | Total, actif financier par tête (\$) | 18 |
| 1,923 | 2,113 | 2,277 | 2,458 | 2,730 | 3,143 | Total, passif par tête (\$) | 19 |
| 835 | 840 | 845 | 850 | 853 | 856 | Population au 1er avril (milliers) | 20 |
| | | | | | | | |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | No. |
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 97 | 109 | 144 | 102 | 108 | | Encaisse et dépôts | 1 |
| 275 | 313 | 376 | 433 | 461 | | Débiteurs | 2 |
| 350 | 341 | 331 | 341 | 312 | | Avances | 3 |
| 2,204 | 2,372 | 2,234 | 2,638 | 2,861 | | Titres | 4 |
| 46 | 45 | 107 | 37 | 29 | | Autre actif financier | 5 |
| 2,972 | 3,180 | 3,192 | 3,551 | 3,771 | | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | | | |
| 60 | 59 | 61 | 81 | 80 | | Découverts bancaires | 7 |
| 379 | 432 | 628 | 501 | 588 | | Créditeurs | 8 |
| 170 | 199 | 232 | 247 | 219 | | Avances | 9 |
| — | — | — | — | — | | Bons du trésor | 10 |
| — | — | — | — | — | | Obligations d'épargne | 11 |
| 5,695 | 5,885 | 6,526 | 7,305 | 7,887 | | Obligations | 12 |
| 63 | 56 | 141 | 141 | 252 | | Autres titres | 13 |
| 4 | 8 | 7 | 6 | 6 | | Dépôts | 14 |
| 39 | 43 | 97 | 43 | 46 | | Autre passif | 15 |
| 6,410 | 6,682 | 7,692 | 8,324 | 9,078 | | TOTAL, PASSIF | 16 |
| Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | | | | | | | 17 |
| (3,438) | (3,502) | (4,500) | (4,773) | (5,307) | | | |
| 3,306 | 3,518 | 3,504 | 3,877 | 4,099 | | Total, actif financier par tête (\$) | 18 |
| 7,130 | 7,392 | 8,443 | 9,087 | 9,867 | | Total, passif par tête (\$) | 19 |
| 899 | 904 | 911 | 916 | 920 | | Population au 1er avril (milliers) | 20 |

TABLE 1.8 Provincial and Territorial Government Balance Sheet, as at March 31 - Continued
NEW BRUNSWICK

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|---|------------|------------|------------|------------|------------|------------|
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 6 | - | 58 | 47 | 102 | 5 |
| 2 Receivables | 54 | 93 | 108 | 115 | 125 | 162 |
| 3 Advances | 66 | 64 | 68 | 72 | 89 | 120 |
| 4 Securities | 96 | 124 | 140 | 157 | 191 | 223 |
| 5 Other financial assets | 6 | 1 | 2 | 3 | 8 | 7 |
| 6 TOTAL FINANCIAL ASSETS | 228 | 282 | 376 | 394 | 515 | 517 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | - | - | - | - | 10 | 2 |
| 8 Payables | 42 | 73 | 73 | 78 | 92 | 103 |
| 9 Advances | 17 | - | 13 | 16 | 30 | 40 |
| 10 Treasury bills | 5 | - | 50 | 6 | 8 | 8 |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | 459 | 484 | 524 | 590 | 656 | 686 |
| 13 Other securities | - | - | - | - | - | - |
| 14 Deposits | - | 2 | 2 | 5 | 3 | 7 |
| 15 Other liabilities | 10 | 58 | 61 | 69 | 69 | 80 |
| 16 TOTAL LIABILITIES | 533 | 617 | 723 | 764 | 868 | 926 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (305) | (335) | (347) | (370) | (353) | (409) |
| 18 Total financial assets per capita (\$) | 364 | 445 | 578 | 599 | 774 | 765 |
| 19 Total liabilities per capita (\$) | 851 | 975 | 1,112 | 1,161 | 1,305 | 1,370 |
| 20 Population at April 1 (thousands) | 626 | 633 | 650 | 658 | 665 | 676 |

| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
|---|--------------|--------------|--------------|--------------|--------------|--------------|
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 94 | 30 | 24 | 53 | 47 | 39 |
| 2 Receivables | 288 | 311 | 376 | 396 | 410 | 433 |
| 3 Advances | 188 | 211 | 224 | 229 | 234 | 253 |
| 4 Securities | 689 | 779 | 926 | 1,171 | 1,249 | 1,355 |
| 5 Other financial assets | 19 | 22 | 21 | 39 | 52 | 60 |
| 6 TOTAL FINANCIAL ASSETS | 1,278 | 1,353 | 1,571 | 1,888 | 1,992 | 2,140 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | 7 | - | 33 | - | 9 | 16 |
| 8 Payables | 222 | 263 | 238 | 281 | 279 | 330 |
| 9 Advances | 52 | 51 | 50 | 48 | 47 | 46 |
| 10 Treasury bills | - | - | 114 | 280 | 169 | 30 |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | 1,917 | 2,305 | 2,650 | 2,996 | 3,431 | 3,730 |
| 13 Other securities | - | - | - | - | - | 98 |
| 14 Deposits | 2 | 3 | 4 | 5 | 6 | 6 |
| 15 Other liabilities | 157 | 207 | 233 | 261 | 283 | 293 |
| 16 TOTAL LIABILITIES | 2,357 | 2,829 | 3,322 | 3,871 | 4,224 | 4,549 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (1,079) | (1,476) | (1,751) | (1,983) | (2,232) | (2,409) |
| 18 Total financial assets per capita (\$) | 1,803 | 1,892 | 2,179 | 2,604 | 2,740 | 2,936 |
| 19 Total liabilities per capita (\$) | 3,324 | 3,957 | 4,607 | 5,339 | 5,810 | 6,240 |
| 20 Population at April 1 (thousands) | 709 | 715 | 721 | 725 | 727 | 729 |

TABLEAU 1.8 Bilan des administrations publiques provinciales et territoriales, au 31 mars – suite
NOUVEAU-BRUNSWICK

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No. |
|---------------------|--------------|--------------|--------------|--------------|--------------|---|-----------|
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 4 | 3 | 42 | 116 | 134 | 56 | Encaisse et dépôts | 1 |
| 180 | 193 | 207 | 228 | 244 | 272 | Débiteurs | 2 |
| 129 | 128 | 132 | 144 | 157 | 174 | Avances | 3 |
| 256 | 299 | 367 | 423 | 486 | 555 | Titres | 4 |
| 6 | 14 | 16 | 15 | 16 | 17 | Autre actif financier | 5 |
| 575 | 637 | 764 | 926 | 1,037 | 1,074 | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| 2 | - | - | - | - | - | Découverts bancaires | 7 |
| 131 | 129 | 169 | 168 | 175 | 190 | Créditeurs | 8 |
| 48 | 56 | 61 | 59 | 54 | 53 | Avances | 9 |
| 11 | - | - | - | - | - | Bons du trésor | 10 |
| - | - | - | - | - | - | Obligations d'épargne | 11 |
| 785 | 946 | 1,180 | 1,378 | 1,473 | 1,597 | Obligations | 12 |
| - | - | - | - | - | - | Autres titres | 13 |
| 3 | 3 | 3 | 2 | 2 | 2 | Dépôts | 14 |
| 97 | 104 | 111 | 134 | 146 | 157 | Autre passif | 15 |
| 1,077 | 1,238 | 1,524 | 1,741 | 1,850 | 1,999 | TOTAL, PASSIF | 16 |
| | | | | | | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| (502) | (601) | (760) | (815) | (813) | (925) | | |
| 833 | 914 | 1,090 | 1,315 | 1,467 | 1,517 | Total, actif financier par tête (\$) | 18 |
| 1,561 | 1,776 | 2,174 | 2,473 | 2,617 | 2,823 | Total, passif par tête (\$) | 19 |
| 690 | 697 | 701 | 704 | 707 | 708 | Population au 1er avril (milliers) | 20 |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | No. |
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 134 | 133 | 85 | 211 | 110 | | Encaisse et dépôts | 1 |
| 476 | 511 | 599 | 654 | 701 | | Débiteurs | 2 |
| 147 | 145 | 149 | 155 | 158 | | Avances | 3 |
| 1,558 | 1,737 | 2,207 | 2,733 | 3,312 | | Titres | 4 |
| 94 | 81 | 80 | 88 | 68 | | Autre actif financier | 5 |
| 2,409 | 2,607 | 3,120 | 3,841 | 4,349 | | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| 30 | 29 | 35 | 54 | 24 | | Découverts bancaires | 7 |
| 353 | 391 | 439 | 429 | 428 | | Créditeurs | 8 |
| 44 | 42 | 41 | 39 | 31 | | Avances | 9 |
| 294 | 173 | 249 | 437 | 506 | | Bons du trésor | 10 |
| - | - | - | - | - | | Obligations d'épargne | 11 |
| 4,087 | 4,358 | 4,677 | 5,356 | 6,211 | | Obligations | 12 |
| 98 | 89 | 88 | 87 | 89 | | Autres titres | 13 |
| 9 | 10 | 13 | 17 | 27 | | Dépôts | 14 |
| 321 | 349 | 373 | 381 | 368 | | Autre passif | 15 |
| 5,236 | 5,441 | 5,915 | 6,800 | 7,684 | | TOTAL, PASSIF | 16 |
| | | | | | | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| (2,827) | (2,834) | (2,795) | (2,959) | (3,335) | | | |
| 3,291 | 3,537 | 4,205 | 5,142 | 5,806 | | Total, actif financier par tête (\$) | 18 |
| 7,153 | 7,383 | 7,972 | 9,103 | 10,259 | | Total, passif par tête (\$) | 19 |
| 732 | 737 | 742 | 747 | 749 | | Population au 1er avril (milliers) | 20 |

TABLE 1.8 Provincial and Territorial Government Balance Sheet, as at March 31 - Continued
QUÉBEC

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|--|----------------|-----------------|-----------------|-----------------|-----------------|-----------------|
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 40 | 71 | 162 | 226 | 589 | 757 |
| 2 Receivables | 165 | 317 | 405 | 536 | 604 | 742 |
| 3 Advances | 313 | 288 | 311 | 327 | 364 | 403 |
| 4 Securities | 731 | 791 | 929 | 1,022 | 946 | 1,069 |
| 5 Other financial assets | 3 | 4 | 14 | 16 | 17 | 37 |
| 6 TOTAL FINANCIAL ASSETS | 1,252 | 1,471 | 1,821 | 2,127 | 2,520 | 3,008 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | - | - | 55 | 67 | 75 | 86 |
| 8 Payables | 298 | 382 | 438 | 576 | 747 | 1,035 |
| 9 Advances | 245 | 361 | 467 | 540 | 678 | 777 |
| 10 Treasury bills | 53 | 12 | 7 | 69 | 76 | 104 |
| 11 Savings bonds | 158 | 147 | 270 | 346 | 327 | 290 |
| 12 Bonds and debentures | 2,074 | 2,216 | 2,494 | 2,732 | 3,032 | 3,326 |
| 13 Other securities | - | - | - | - | - | 12 |
| 14 Deposits | 34 | 37 | 38 | 46 | 40 | 40 |
| 15 Other liabilities | 79 | 90 | 93 | 68 | 57 | 34 |
| 16 TOTAL LIABILITIES | 2,941 | 3,245 | 3,862 | 4,444 | 5,032 | 5,704 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (1,689) | (1,774) | (2,041) | (2,317) | (2,512) | (2,696) |
| 18 Total financial assets per capita (\$) | 208 | 244 | 294 | 342 | 402 | 475 |
| 19 Total liabilities per capita (\$) | 490 | 539 | 624 | 714 | 802 | 901 |
| 20 Population at April 1 (thousands) | 6,005 | 6,022 | 6,185 | 6,221 | 6,274 | 6,333 |
| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 3,061 | 3,686 | 4,349 | 5,020 | 5,591 | 6,157 |
| 2 Receivables | 1,886 | 1,962 | 2,120 | 2,094 | 2,336 | 2,683 |
| 3 Advances | 708 | 345 | 400 | 453 | 430 | 608 |
| 4 Securities | 6,769 | 7,035 | 7,330 | 7,097 | 7,123 | 7,111 |
| 5 Other financial assets | 39 | 57 | 42 | 138 | 96 | 210 |
| 6 TOTAL FINANCIAL ASSETS | 12,463 | 13,085 | 14,241 | 14,802 | 15,576 | 16,769 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | 167 | 279 | 196 | 282 | 429 | 374 |
| 8 Payables | 1,904 | 1,980 | 2,346 | 2,680 | 4,082 | 4,509 |
| 9 Advances | 1,514 | 1,588 | 1,699 | 1,876 | 2,114 | 2,308 |
| 10 Treasury bills | 1,010 | 1,325 | 1,485 | 1,405 | 1,635 | 1,555 |
| 11 Savings bonds | 976 | 1,493 | 1,935 | 2,667 | 2,730 | 2,806 |
| 12 Bonds and debentures | 10,813 | 12,407 | 14,280 | 15,928 | 18,288 | 21,861 |
| 13 Other securities | 1,474 | 1,579 | 1,614 | 1,977 | 2,393 | 1,455 |
| 14 Deposits | 56 | 68 | 79 | 97 | 108 | 88 |
| 15 Other liabilities | 3,646 | 4,833 | 5,821 | 7,069 | 8,496 | 9,924 |
| 16 TOTAL LIABILITIES | 21,560 | 25,552 | 29,455 | 33,981 | 40,275 | 44,880 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (9,097) | (12,467) | (15,214) | (19,179) | (24,699) | (28,111) |
| 18 Total financial assets per capita (\$) | 1,891 | 1,978 | 2,143 | 2,216 | 2,318 | 2,470 |
| 19 Total liabilities per capita (\$) | 3,271 | 3,862 | 4,433 | 5,088 | 5,994 | 6,610 |
| 20 Population at April 1 (thousands) | 6,592 | 6,616 | 6,645 | 6,679 | 6,719 | 6,790 |

TABLEAU 1.8 Bilan des administrations publiques provinciales et territoriales, au 31 mars - suite
QUÉBEC

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No. |
|---------------------|-----------------|-----------------|-----------------|-----------------|-----------------|---|-----------|
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 1,181 | 1,016 | 854 | 1,161 | 1,756 | 2,543 | Encaisse et dépôts | 1 |
| 843 | 1,090 | 1,220 | 1,253 | 1,438 | 1,469 | Débiteurs | 2 |
| 415 | 438 | 492 | 564 | 566 | 778 | Avances | 3 |
| 1,434 | 1,574 | 1,834 | 1,962 | 2,083 | 2,236 | Titres | 4 |
| 35 | 39 | 57 | 49 | 49 | 38 | Autre actif financier | 5 |
| 3,908 | 4,157 | 4,457 | 4,989 | 5,892 | 7,064 | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| 114 | 117 | - | - | 185 | 311 | Découverts bancaires | 7 |
| 1,516 | 1,359 | 1,273 | 1,376 | 1,554 | 1,441 | Créditeurs | 8 |
| 907 | 1,080 | 1,204 | 1,171 | 1,383 | 1,440 | Avances | 9 |
| 92 | - | - | - | 135 | 390 | Bons du trésor | 10 |
| 557 | 702 | 655 | 678 | 584 | 1,282 | Obligations d'épargne | 11 |
| 3,934 | 4,911 | 5,775 | 6,697 | 7,571 | 9,194 | Obligations | 12 |
| 26 | 23 | 341 | 580 | 837 | 1,199 | Autres titres | 13 |
| 44 | 41 | 41 | 47 | 49 | 55 | Dépôts | 14 |
| 231 | 434 | 830 | 1,151 | 1,803 | 2,656 | Autre passif | 15 |
| 7,421 | 8,667 | 10,119 | 11,700 | 14,101 | 17,968 | TOTAL, PASSIF | 16 |
| (3,513) | (4,510) | (5,662) | (6,711) | (8,209) | (10,904) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 610 | 645 | 690 | 770 | 905 | 1,078 | Total, actif financier par tête (\$) | 18 |
| 1,159 | 1,344 | 1,568 | 1,807 | 2,165 | 2,742 | Total, passif par tête (\$) | 19 |
| 6,402 | 6,447 | 6,455 | 6,476 | 6,512 | 6,554 | Population au 1er avril (milliers) | 20 |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | No. |
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 6,839 | 7,734 | 8,952 | 9,619 | 10,223 | | Encaisse et dépôts | 1 |
| 2,734 | 3,167 | 3,058 | 3,337 | 3,642 | | Débiteurs | 2 |
| 760 | 887 | 1,242 | 1,309 | 1,976 | | Avances | 3 |
| 7,308 | 7,543 | 7,642 | 7,883 | 8,193 | | Titres | 4 |
| 161 | 155 | 263 | 354 | 213 | | Autre actif financier | 5 |
| 17,802 | 19,486 | 21,157 | 22,502 | 24,247 | | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| 453 | 547 | 479 | 327 | 280 | | Découverts bancaires | 7 |
| 4,220 | 4,357 | 4,574 | 4,814 | 4,832 | | Créditeurs | 8 |
| 2,292 | 2,544 | 3,057 | 2,868 | 3,472 | | Avances | 9 |
| 1,755 | 1,705 | 1,800 | 2,075 | 2,175 | | Bons du trésor | 10 |
| 2,731 | 2,360 | 2,085 | 1,965 | 2,043 | | Obligations d'épargne | 11 |
| 22,519 | 23,697 | 25,450 | 26,947 | 29,735 | | Obligations | 12 |
| 2,579 | 2,694 | 2,304 | 3,711 | 5,680 | | Autres titres | 13 |
| 90 | 90 | 96 | 95 | 103 | | Dépôts | 14 |
| 12,388 | 14,043 | 15,166 | 16,765 | 18,769 | | Autre passif | 15 |
| 49,027 | 52,037 | 55,011 | 59,567 | 67,089 | | TOTAL, PASSIF | 16 |
| (31,225) | (32,551) | (33,854) | (37,065) | (42,842) | | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 2,602 | 2,813 | 3,024 | 3,186 | 3,400 | | Total, actif financier par tête (\$) | 18 |
| 7,166 | 7,513 | 7,862 | 8,434 | 9,407 | | Total, passif par tête (\$) | 19 |
| 6,842 | 6,926 | 6,997 | 7,063 | 7,132 | | Population au 1er avril (milliers) | 20 |

TABLE 1.8 Provincial and Territorial Government Balance Sheet, as at March 31 - Continued
ONTARIO

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|---|----------|----------|----------|----------|----------|----------|
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 578 | 633 | 634 | 891 | 839 | 868 |
| 2 Receivables | 88 | 117 | 142 | 56 | 66 | 79 |
| 3 Advances | 147 | 434 | 467 | 621 | 787 | 722 |
| 4 Securities | 2,939 | 3,458 | 3,939 | 4,462 | 4,931 | 5,571 |
| 5 Other financial assets | 60 | 58 | 50 | 7 | 13 | 31 |
| 6 TOTAL FINANCIAL ASSETS | 3,812 | 4,700 | 5,232 | 6,037 | 6,636 | 7,271 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | - | - | - | - | - | - |
| 8 Payables | 62 | 80 | 105 | 32 | 33 | 48 |
| 9 Advances | 144 | 149 | 161 | 226 | 239 | 262 |
| 10 Treasury bills | - | - | 190 | 260 | 90 | - |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | 4,562 | 5,141 | 6,220 | 7,090 | 8,144 | 9,484 |
| 13 Other securities | - | - | - | - | - | - |
| 14 Deposits | 114 | 139 | 172 | 188 | 218 | 272 |
| 15 Other liabilities | 454 | 533 | 586 | 636 | 733 | 846 |
| 16 TOTAL LIABILITIES | 5,336 | 6,042 | 7,434 | 8,432 | 9,457 | 10,912 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (1,524) | (1,342) | (2,202) | (2,395) | (2,821) | (3,641) |
| 18 Total financial assets per capita (\$) | 506 | 612 | 658 | 750 | 810 | 876 |
| 19 Total liabilities per capita (\$) | 709 | 786 | 935 | 1,047 | 1,155 | 1,314 |
| 20 Population at April 1 (thousands) | 7,528 | 7,683 | 7,947 | 8,054 | 8,191 | 8,303 |
| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 1,571 | 1,306 | 1,866 | 2,191 | 633 | 596 |
| 2 Receivables | 320 | 329 | 353 | 497 | 589 | 636 |
| 3 Advances | 733 | 751 | 729 | 771 | 417 | 422 |
| 4 Securities | 12,278 | 12,518 | 12,789 | 13,434 | 14,558 | 14,688 |
| 5 Other financial assets | 46 | 67 | 69 | 75 | 10 | 10 |
| 6 TOTAL FINANCIAL ASSETS | 14,948 | 14,971 | 15,806 | 16,968 | 16,207 | 16,352 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | - | - | - | - | 1,407 | 2,141 |
| 8 Payables | 116 | 119 | 120 | 133 | 64 | 59 |
| 9 Advances | 488 | 471 | 459 | 444 | 465 | 380 |
| 10 Treasury bills | - | - | 650 | 650 | 650 | 650 |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | 23,794 | 26,340 | 28,988 | 31,807 | 33,903 | 34,706 |
| 13 Other securities | 325 | 309 | 292 | 276 | - | - |
| 14 Deposits | 683 | 704 | 722 | 692 | 757 | 958 |
| 15 Other liabilities | 3,066 | 3,614 | 4,200 | 4,838 | 5,552 | 6,298 |
| 16 TOTAL LIABILITIES | 28,472 | 31,557 | 35,431 | 38,840 | 42,798 | 45,192 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (13,524) | (16,586) | (19,625) | (21,872) | (26,591) | (28,840) |
| 18 Total financial assets per capita (\$) | 1,675 | 1,656 | 1,724 | 1,825 | 1,718 | 1,699 |
| 19 Total liabilities per capita (\$) | 3,191 | 3,490 | 3,865 | 4,178 | 4,538 | 4,696 |
| 20 Population at April 1 (thousands) | 8,922 | 9,043 | 9,168 | 9,296 | 9,431 | 9,623 |

TABLEAU 1.8 Bilan des administrations publiques provinciales et territoriales, au 31 mars - suite
ONTARIO

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No. |
|---------------------|----------|----------|----------|----------|----------|---|-----|
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 904 | 904 | 727 | 1,231 | 1,638 | 1,392 | Encaisse et dépôts | 1 |
| 94 | 138 | 167 | 219 | 307 | 291 | Débiteurs | 2 |
| 807 | 841 | 864 | 700 | 726 | 721 | Avances | 3 |
| 6,518 | 7,092 | 7,948 | 9,051 | 9,472 | 10,253 | Titres | 4 |
| 21 | 13 | 16 | 11 | 28 | 25 | Autre actif financier | 5 |
| 8,344 | 8,988 | 9,722 | 11,212 | 12,171 | 12,682 | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| - | - | - | - | - | - | Découverts bancaires | 7 |
| 42 | 46 | 44 | 116 | 123 | 122 | Créditeurs | 8 |
| 355 | 352 | 399 | 478 | 499 | 499 | Avances | 9 |
| 325 | 130 | 130 | 325 | - | - | Bons du trésor | 10 |
| - | - | - | - | - | - | Obligations d'épargne | 11 |
| 11,476 | 13,206 | 15,294 | 17,588 | 19,391 | 20,723 | Obligations | 12 |
| - | - | - | - | - | - | Autres titres | 13 |
| 314 | 374 | 391 | 431 | 583 | 650 | Dépôts | 14 |
| 1,039 | 1,297 | 1,580 | 1,932 | 2,271 | 2,614 | Autre passif | 15 |
| 13,551 | 15,405 | 17,838 | 20,870 | 22,867 | 24,608 | TOTAL, PASSIF | 16 |
| (5,207) | (6,417) | (8,116) | (9,658) | (10,696) | (11,926) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 993 | 1,057 | 1,131 | 1,294 | 1,392 | 1,439 | Total, actif financier par tête (\$) | 18 |
| 1,612 | 1,812 | 2,076 | 2,409 | 2,616 | 2,793 | Total, passif par tête (\$) | 19 |
| 8,406 | 8,500 | 8,594 | 8,663 | 8,742 | 8,812 | Population au 1er avril (milliers) | 20 |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | |
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 930 | 690 | 913 | 4,957 | 1,683 | | Encaisse et dépôts | 1 |
| 366 | 401 | 607 | 572 | 521 | | Débiteurs | 2 |
| 374 | 325 | 343 | 297 | 291 | | Avances | 3 |
| 14,450 | 16,907 | 18,569 | 15,779 | 17,424 | | Titres | 4 |
| 40 | 63 | 87 | 85 | 118 | | Autre actif financier | 5 |
| 16,160 | 18,386 | 20,519 | 21,690 | 20,037 | | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| 2,121 | 2,918 | 3,532 | 3,810 | 2,827 | | Découverts bancaires | 7 |
| 135 | 172 | 305 | 337 | 330 | | Créditeurs | 8 |
| 354 | 342 | 333 | 317 | 328 | | Avances | 9 |
| 650 | 650 | - | 500 | 1,881 | | Bons du trésor | 10 |
| - | - | - | - | - | | Obligations d'épargne | 11 |
| 35,371 | 36,327 | 44,745 | 46,989 | 55,322 | | Obligations | 12 |
| 23 | 23 | 23 | 23 | 102 | | Autres titres | 13 |
| 1,126 | 1,510 | 1,832 | 1,971 | 2,139 | | Dépôts | 14 |
| 7,074 | 7,995 | 244 | 267 | 309 | | Autre passif | 15 |
| 46,854 | 49,937 | 51,014 | 54,214 | 63,238 | | TOTAL, PASSIF | 16 |
| (30,694) | (31,551) | (30,495) | (32,524) | (43,201) | | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 1,645 | 1,824 | 1,995 | 2,079 | 1,896 | | Total, actif financier par tête (\$) | 18 |
| 4,770 | 4,954 | 4,961 | 5,196 | 5,984 | | Total, passif par tête (\$) | 19 |
| 9,822 | 10,081 | 10,284 | 10,433 | 10,567 | | Population au 1er avril (milliers) | 20 |

TABLE 1.8 Provincial and Territorial Government Balance Sheet, as at March 31 - Continued
MANITOBA

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|---|-------|---------|---------|---------|---------|---------|
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 30 | 83 | 89 | 111 | 148 | 152 |
| 2 Receivables | 18 | 19 | 24 | 25 | 32 | 40 |
| 3 Advances | 323 | 372 | 382 | 434 | 495 | 392 |
| 4 Securities | 215 | 305 | 340 | 335 | 350 | 706 |
| 5 Other financial assets | 23 | 12 | 15 | 26 | 39 | 44 |
| 6 TOTAL FINANCIAL ASSETS | 609 | 791 | 850 | 931 | 1,064 | 1,334 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | 45 | 44 | 64 | 66 | 92 | 104 |
| 8 Payables | 24 | 26 | 28 | 29 | 32 | 62 |
| 9 Advances | 28 | 22 | 65 | 38 | 44 | 41 |
| 10 Treasury bills | 37 | 40 | 37 | 41 | 39 | 130 |
| 11 Savings bonds | 11 | 61 | 56 | 53 | 50 | 62 |
| 12 Bonds and debentures | 453 | 503 | 522 | 598 | 681 | 839 |
| 13 Other securities | 9 | - | - | - | - | - |
| 14 Deposits | - | 30 | 36 | 27 | 29 | 35 |
| 15 Other liabilities | 38 | 17 | 15 | 19 | 27 | 27 |
| 16 TOTAL LIABILITIES | 645 | 743 | 823 | 871 | 994 | 1,300 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (36) | 48 | 27 | 60 | 70 | 34 |
| 18 Total financial assets per capita (\$) | 621 | 802 | 848 | 925 | 1,046 | 1,303 |
| 19 Total liabilities per capita (\$) | 657 | 754 | 821 | 865 | 977 | 1,270 |
| 20 Population at April 1 (thousands) | 981 | 986 | 1,002 | 1,007 | 1,017 | 1,024 |
| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 546 | 360 | 373 | 363 | 266 | 279 |
| 2 Receivables | 54 | 53 | 100 | 150 | 227 | 228 |
| 3 Advances | 1,455 | 1,841 | 1,895 | 1,912 | 2,389 | 2,781 |
| 4 Securities | 1,064 | 1,406 | 1,605 | 1,846 | 2,078 | 2,259 |
| 5 Other financial assets | 29 | 57 | 63 | 23 | 32 | 48 |
| 6 TOTAL FINANCIAL ASSETS | 3,148 | 3,717 | 4,036 | 4,294 | 4,992 | 5,595 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | 22 | 7 | 55 | 40 | 18 | 29 |
| 8 Payables | 157 | 212 | 279 | 295 | 398 | 480 |
| 9 Advances | 289 | 293 | 251 | 240 | 243 | 185 |
| 10 Treasury bills | 52 | 52 | 130 | 130 | 325 | 325 |
| 11 Savings bonds | 11 | 4 | 4 | 4 | 3 | 2 |
| 12 Bonds and debentures | 3,278 | 4,069 | 4,803 | 5,303 | 6,672 | 8,143 |
| 13 Other securities | 28 | 4 | - | 219 | 399 | 462 |
| 14 Deposits | 238 | 408 | 379 | 350 | 387 | 386 |
| 15 Other liabilities | 43 | 43 | 51 | 86 | 44 | 82 |
| 16 TOTAL LIABILITIES | 4,118 | 5,092 | 5,952 | 6,667 | 8,489 | 10,094 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (970) | (1,375) | (1,916) | (2,373) | (3,497) | (4,499) |
| 18 Total financial assets per capita (\$) | 3,012 | 3,510 | 3,765 | 3,965 | 4,567 | 5,091 |
| 19 Total liabilities per capita (\$) | 3,941 | 4,808 | 5,552 | 6,156 | 7,767 | 9,185 |
| 20 Population at April 1 (thousands) | 1,045 | 1,059 | 1,072 | 1,083 | 1,093 | 1,099 |

TABLEAU 1.8 Bilan des administrations publiques provinciales et territoriales, au 31 mars - suite
MANITOBA

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No. |
|---------------------|---------|---------|---------|---------|-------|---|-----|
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 180 | 362 | 228 | 337 | 318 | 263 | Encaisse et dépôts | 1 |
| 42 | 47 | 34 | 24 | 54 | 63 | Débiteurs | 2 |
| 490 | 697 | 990 | 1,247 | 1,219 | 1,304 | Avances | 3 |
| 781 | 777 | 842 | 827 | 944 | 1,009 | Titres | 4 |
| 55 | 62 | 24 | 26 | 22 | 22 | Autre actif financier | 5 |
| 1,548 | 1,945 | 2,118 | 2,461 | 2,557 | 2,661 | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| 100 | 117 | 16 | 4 | 22 | 28 | Découverts bancaires | 7 |
| 62 | 62 | 155 | 137 | 126 | 145 | Créditeurs | 8 |
| 42 | 101 | 155 | 240 | 378 | 286 | Avances | 9 |
| 161 | 92 | 90 | 52 | 52 | 52 | Bons du trésor | 10 |
| 59 | 66 | 92 | 82 | 52 | 17 | Obligations d'épargne | 11 |
| 1,112 | 1,450 | 2,091 | 2,444 | 2,406 | 2,652 | Obligations | 12 |
| - | - | - | - | - | - | Autres titres | 13 |
| 85 | 236 | 151 | 187 | 142 | 170 | Dépôts | 14 |
| 23 | 29 | 25 | 22 | 31 | 41 | Autre passif | 15 |
| 1,644 | 2,153 | 2,775 | 3,168 | 3,209 | 3,391 | TOTAL, PASSIF | 16 |
| (96) | (208) | (657) | (707) | (652) | (730) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 1,500 | 1,874 | 2,031 | 2,369 | 2,471 | 2,569 | Total, actif financier par tête (\$) | 18 |
| 1,593 | 2,074 | 2,661 | 3,049 | 3,100 | 3,273 | Total, passif par tête (\$) | 19 |
| 1,032 | 1,038 | 1,043 | 1,039 | 1,035 | 1,036 | Population au 1er avril (milliers) | 20 |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | No. |
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 339 | 566 | 524 | 466 | 365 | | Encaisse et dépôts | 1 |
| 247 | 277 | 460 | 480 | 421 | | Débiteurs | 2 |
| 3,325 | 3,769 | 3,640 | 4,119 | 5,261 | | Avances | 3 |
| 2,693 | 3,222 | 3,012 | 3,851 | 4,323 | | Titres | 4 |
| 44 | 44 | 40 | 51 | 44 | | Autre actif financier | 5 |
| 6,648 | 7,878 | 7,676 | 8,967 | 10,414 | | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| 128 | 99 | 193 | 72 | 19 | | Découverts bancaires | 7 |
| 621 | 756 | 838 | 827 | 1,076 | | Créditeurs | 8 |
| 162 | 142 | 149 | 165 | 171 | | Avances | 9 |
| 325 | 650 | 650 | 650 | 650 | | Bons du trésor | 10 |
| 1 | - | - | - | - | | Obligations d'épargne | 11 |
| 9,405 | 9,544 | 9,224 | 10,657 | 12,201 | | Obligations | 12 |
| 430 | 418 | 391 | 373 | 372 | | Autres titres | 13 |
| 642 | 696 | 524 | 707 | 1,018 | | Dépôts | 14 |
| 139 | 90 | 215 | 187 | 202 | | Autre passif | 15 |
| 11,853 | 12,395 | 12,184 | 13,638 | 15,709 | | TOTAL, PASSIF | 16 |
| (5,205) | (4,517) | (4,508) | (4,671) | (5,295) | | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 6,022 | 7,129 | 6,934 | 8,071 | 9,374 | | Total, actif financier par tête (\$) | 18 |
| 10,736 | 11,217 | 11,006 | 12,275 | 14,140 | | Total, passif par tête (\$) | 19 |
| 1,104 | 1,105 | 1,107 | 1,111 | 1,111 | | Population au 1er avril (milliers) | 20 |

TABLE 1.8 Provincial and Territorial Government Balance Sheet, as at March 31 - Continued
SASKATCHEWAN

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|---|-------|-------|-------|-------|-------|---------|
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 47 | 42 | 60 | 91 | 152 | 315 |
| 2 Receivables | 4 | 4 | 5 | 7 | 11 | 18 |
| 3 Advances | 544 | 566 | 567 | 606 | 645 | 741 |
| 4 Securities | 291 | 243 | 278 | 256 | 253 | 307 |
| 5 Other financial assets | 17 | 24 | 31 | 40 | 72 | 84 |
| 6 TOTAL FINANCIAL ASSETS | 903 | 879 | 941 | 1,000 | 1,133 | 1,465 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | 56 | 29 | 30 | 50 | 51 | 55 |
| 8 Payables | 1 | 1 | 3 | 6 | 11 | 28 |
| 9 Advances | 12 | 15 | 15 | 19 | 18 | 18 |
| 10 Treasury bills | 13 | 32 | 33 | 32 | 30 | 29 |
| 11 Savings bonds | 20 | 15 | 13 | 11 | 10 | 8 |
| 12 Bonds and debentures | 714 | 649 | 688 | 695 | 728 | 847 |
| 13 Other securities | - | - | - | - | - | - |
| 14 Deposits | - | - | - | - | - | - |
| 15 Other liabilities | 3 | 1 | 2 | 1 | - | 1 |
| 16 TOTAL LIABILITIES | 819 | 742 | 784 | 814 | 848 | 986 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 84 | 137 | 157 | 186 | 285 | 479 |
| 18 Total financial assets per capita (\$) | 959 | 949 | 1,018 | 1,093 | 1,245 | 1,601 |
| 19 Total liabilities per capita (\$) | 869 | 801 | 848 | 890 | 932 | 1,078 |
| 20 Population at April 1 (thousands) | 942 | 926 | 924 | 915 | 910 | 915 |
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 226 | 39 | 40 | 40 | 29 | 72 |
| 2 Receivables | 158 | 118 | 158 | 192 | 348 | 131 |
| 3 Advances | 3,497 | 4,503 | 4,681 | 5,108 | 5,238 | 5,431 |
| 4 Securities | 1,127 | 1,241 | 1,362 | 1,483 | 2,574 | 2,637 |
| 5 Other financial assets | 175 | 127 | 180 | 147 | 92 | 185 |
| 6 TOTAL FINANCIAL ASSETS | 5,183 | 6,028 | 6,421 | 6,970 | 8,281 | 8,456 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | - | - | 48 | 76 | 127 | 171 |
| 8 Payables | 68 | 52 | 35 | 57 | 57 | 100 |
| 9 Advances | 176 | 180 | 65 | 70 | 14 | 10 |
| 10 Treasury bills | 140 | 334 | 452 | 455 | 653 | 650 |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | 3,438 | 4,426 | 4,816 | 5,417 | 5,840 | 7,183 |
| 13 Other securities | 113 | 50 | 297 | 612 | 1,972 | 2,036 |
| 14 Deposits | 42 | 26 | 53 | 89 | 131 | 97 |
| 15 Other liabilities | 30 | 76 | 56 | 63 | 114 | 68 |
| 16 TOTAL LIABILITIES | 4,007 | 5,144 | 5,822 | 6,839 | 8,908 | 10,315 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 1,176 | 884 | 599 | 131 | (627) | (1,859) |
| 18 Total financial assets per capita (\$) | 5,251 | 6,022 | 6,326 | 6,793 | 8,032 | 8,170 |
| 19 Total liabilities per capita (\$) | 4,060 | 5,139 | 5,736 | 6,666 | 8,640 | 9,966 |
| 20 Population at April 1 (thousands) | 987 | 1,001 | 1,015 | 1,026 | 1,031 | 1,035 |

TABEAU 1.8 Bilan des administrations publiques provinciales et territoriales, au 31 mars - suite
SASKATCHEWAN

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No. |
|------------------------|----------------|----------------|----------------|----------------|--------------|--|-----------|
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 278 | 237 | 129 | 188 | 116 | 142 | Encaisse et dépôts | 1 |
| 21 | 23 | 30 | 39 | 57 | 54 | Débiteurs | 2 |
| 847 | 1,441 | 1,889 | 2,224 | 2,495 | 2,777 | Avances | 3 |
| 508 | 505 | 562 | 637 | 641 | 742 | Titres | 4 |
| 100 | 103 | 85 | 102 | 114 | 134 | Autre actif financier | 5 |
| 1,754 | 2,309 | 2,695 | 3,190 | 3,423 | 3,849 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | | | |
| 47 | 57 | 54 | 31 | 30 | - | Découverts bancaires | 7 |
| 19 | 25 | 24 | 33 | 46 | 36 | Créditeurs | 8 |
| 16 | 15 | 37 | 66 | 17 | 14 | Avances | 9 |
| 28 | 27 | 77 | 77 | 142 | 142 | Bons du trésor | 10 |
| 6 | 3 | - | - | - | - | Obligations d'épargne | 11 |
| 950 | 1,462 | 1,730 | 2,102 | 2,240 | 2,480 | Obligations | 12 |
| - | 3 | - | - | - | 92 | Autres titres | 13 |
| 71 | 52 | 39 | 18 | 9 | 15 | Dépôts | 14 |
| 20 | 17 | 21 | 26 | 26 | 20 | Autre passif | 15 |
| 1,157 | 1,661 | 1,982 | 2,353 | 2,510 | 2,799 | TOTAL, PASSIF | 16 |
| 597 | 648 | 713 | 837 | 913 | 1,050 | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 1,884 | 2,446 | 2,831 | 3,326 | 3,540 | 3,948 | Total, actif financier par tête (\$) | 18 |
| 1,243 | 1,760 | 2,082 | 2,454 | 2,596 | 2,871 | Total, passif par tête (\$) | 19 |
| 931 | 944 | 952 | 959 | 967 | 975 | Population au 1er avril (milliers) | 20 |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | No. |
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 52 | 53 | 58 | 46 | 702 | | Encaisse et dépôts | 1 |
| 197 | 393 | 578 | 384 | 306 | | Débiteurs | 2 |
| 5,502 | 5,633 | 6,172 | 6,522 | 5,745 | | Avances | 3 |
| 2,575 | 2,457 | 2,839 | 2,642 | 2,093 | | Titres | 4 |
| 58 | 106 | 121 | 140 | 141 | | Autre actif financier | 5 |
| 8,384 | 8,642 | 9,768 | 9,734 | 8,987 | | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | | | |
| 81 | 11 | 107 | 64 | 436 | | Découverts bancaires | 7 |
| 102 | 164 | 151 | 155 | 402 | | Créditeurs | 8 |
| 8 | 7 | 8 | 7 | 5 | | Avances | 9 |
| 650 | 650 | 650 | 550 | - | | Bons du trésor | 10 |
| - | - | - | - | - | | Obligations d'épargne | 11 |
| 8,145 | 8,329 | 8,606 | 11,237 | 12,198 | | Obligations | 12 |
| 1,472 | 1,832 | 2,971 | 686 | 1,040 | | Autres titres | 13 |
| 225 | 152 | 157 | 118 | 151 | | Dépôts | 14 |
| 198 | 300 | 218 | 245 | 134 | | Autre passif | 15 |
| 10,881 | 11,445 | 12,868 | 13,062 | 14,366 | | TOTAL, PASSIF | 16 |
| (2,497) | (2,803) | (3,100) | (3,328) | (5,379) | | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 8,124 | 8,439 | 9,643 | 9,676 | 8,951 | | Total, actif financier par tête (\$) | 18 |
| 10,544 | 11,177 | 12,703 | 12,984 | 14,309 | | Total, passif par tête (\$) | 19 |
| 1,032 | 1,024 | 1,013 | 1,006 | 1,004 | | Population au 1er avril (milliers) | 20 |

TABLE 1.8 Provincial and Territorial Government Balance Sheet, as at March 31 - Continued
ALBERTA

| No. | | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|-----|--|---------------------|-------|-------|-------|-------|-------|
| | | millions of dollars | | | | | |
| | FINANCIAL ASSETS | | | | | | |
| 1 | Cash on hand and on deposit | 184 | 195 | 189 | 267 | 442 | 1,021 |
| 2 | Receivables | 51 | 33 | 42 | 50 | 56 | 66 |
| 3 | Advances | 181 | 161 | 163 | 200 | 252 | 294 |
| 4 | Securities | 945 | 1,165 | 1,242 | 1,256 | 1,454 | 1,862 |
| 5 | Other financial assets | 17 | 31 | 25 | 27 | 36 | 35 |
| 6 | TOTAL FINANCIAL ASSETS | 1,378 | 1,585 | 1,661 | 1,800 | 2,240 | 3,278 |
| | LIABILITIES | | | | | | |
| 7 | Bank overdrafts | 1 | - | - | 32 | - | 11 |
| 8 | Payables | 68 | 72 | 97 | 95 | 116 | 177 |
| 9 | Advances | 4 | - | 5 | 56 | 113 | 61 |
| 10 | Treasury bills | - | 4 | 4 | 3 | 102 | 102 |
| 11 | Savings bonds | - | - | - | - | - | - |
| 12 | Bonds and debentures | 872 | 1,084 | 1,263 | 1,325 | 1,375 | 1,522 |
| 13 | Other securities | 39 | 39 | 39 | 39 | - | - |
| 14 | Deposits | - | 1 | 1 | 1 | 44 | 34 |
| 15 | Other liabilities | 16 | 13 | 12 | 24 | 17 | 40 |
| 16 | TOTAL LIABILITIES | 1,000 | 1,213 | 1,421 | 1,575 | 1,767 | 1,947 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 378 | 372 | 240 | 225 | 473 | 1,331 |
| 18 | Total financial assets per capita (\$) | 867 | 977 | 981 | 1,044 | 1,278 | 1,821 |
| 19 | Total liabilities per capita (\$) | 629 | 747 | 839 | 914 | 1,008 | 1,082 |
| 20 | Population at April 1 (thousands) | 1,589 | 1,623 | 1,693 | 1,724 | 1,753 | 1,800 |

| No. | | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
|-----|--|---------------------|--------|--------|--------|--------|--------|
| | | millions of dollars | | | | | |
| | FINANCIAL ASSETS | | | | | | |
| 1 | Cash on hand and on deposit | 1,635 | 964 | 646 | 1,450 | 877 | 2,257 |
| 2 | Receivables | 1,524 | 1,487 | 1,686 | 1,808 | 1,678 | 1,390 |
| 3 | Advances | 106 | 114 | 686 | 608 | 675 | 635 |
| 4 | Securities | 16,518 | 19,486 | 20,176 | 21,464 | 21,836 | 22,283 |
| 5 | Other financial assets | 51 | 81 | 96 | 116 | 42 | 119 |
| 6 | TOTAL FINANCIAL ASSETS | 19,834 | 22,132 | 23,290 | 25,446 | 25,108 | 26,684 |
| | LIABILITIES | | | | | | |
| 7 | Bank overdrafts | 135 | - | - | - | 115 | 5 |
| 8 | Payables | 947 | 1,593 | 1,426 | 1,495 | 1,513 | 1,288 |
| 9 | Advances | 29 | 29 | 29 | 30 | 31 | 4 |
| 10 | Treasury bills | - | 650 | 650 | 420 | - | 650 |
| 11 | Savings bonds | - | - | - | - | - | - |
| 12 | Bonds and debentures | 4,549 | 5,912 | 6,302 | 6,816 | 7,186 | 7,926 |
| 13 | Other securities | - | - | 280 | 435 | 35 | 3,777 |
| 14 | Deposits | 253 | 447 | 392 | 344 | 255 | 401 |
| 15 | Other liabilities | 374 | 147 | 293 | 315 | 299 | 819 |
| 16 | TOTAL LIABILITIES | 6,287 | 8,778 | 9,372 | 9,855 | 9,434 | 14,870 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 13,547 | 13,354 | 13,918 | 15,591 | 15,674 | 11,814 |
| 18 | Total financial assets per capita (\$) | 8,397 | 9,237 | 9,704 | 10,572 | 10,324 | 10,923 |
| 19 | Total liabilities per capita (\$) | 2,662 | 3,664 | 3,905 | 4,094 | 3,879 | 6,087 |
| 20 | Population at April 1 (thousands) | 2,362 | 2,396 | 2,400 | 2,407 | 2,432 | 2,443 |

TABLEAU 1.8 Bilan des administrations publiques provinciales et territoriales, au 31 mars - suite
ALBERTA

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No. |
|---------------------|--------|--------|--------|--------|--------|---|-----|
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 729 | 642 | 1,554 | 2,134 | 2,510 | 2,732 | Encaisse et dépôts | 1 |
| 90 | 170 | 206 | 760 | 812 | 1,069 | Débiteurs | 2 |
| 429 | 186 | 185 | 124 | 90 | 123 | Avances | 3 |
| 2,825 | 4,453 | 5,806 | 8,252 | 9,952 | 12,231 | Titres | 4 |
| 56 | 4 | 22 | 22 | 36 | 38 | Autre actif financier | 5 |
| 4,129 | 5,455 | 7,773 | 11,292 | 13,400 | 16,193 | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| 3 | 65 | 50 | 85 | 71 | 119 | Découverts bancaires | 7 |
| 211 | 207 | 243 | 430 | 570 | 755 | Créditeurs | 8 |
| 82 | 79 | 54 | 49 | 49 | 29 | Avances | 9 |
| 50 | 39 | 26 | - | - | - | Bons du trésor | 10 |
| - | - | - | - | - | - | Obligations d'épargne | 11 |
| 1,702 | 1,989 | 2,370 | 2,884 | 2,863 | 3,376 | Obligations | 12 |
| - | - | - | - | - | - | Autres titres | 13 |
| 14 | 44 | 74 | 110 | 200 | 214 | Dépôts | 14 |
| 73 | 110 | 115 | 78 | 229 | 655 | Autre passif | 15 |
| 2,135 | 2,533 | 2,932 | 3,636 | 3,982 | 5,148 | TOTAL, PASSIF | 16 |
| 1,994 | 2,922 | 4,841 | 7,656 | 9,418 | 11,045 | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 2,222 | 2,819 | 3,863 | 5,413 | 6,155 | 7,096 | Total, actif financier par tête (\$) | 18 |
| 1,149 | 1,309 | 1,457 | 1,743 | 1,829 | 2,256 | Total, passif par tête (\$) | 19 |
| 1,858 | 1,935 | 2,012 | 2,086 | 2,177 | 2,282 | Population au 1er avril (milliers) | 20 |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | No. |
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 2,550 | 2,786 | 2,440 | 2,664 | 2,244 | | Encaisse et dépôts | 1 |
| 1,253 | 1,252 | 1,291 | 1,922 | 1,602 | | Débiteurs | 2 |
| 662 | 681 | 602 | 453 | 399 | | Avances | 3 |
| 21,752 | 22,061 | 23,798 | 23,679 | 23,823 | | Titres | 4 |
| 110 | 117 | 142 | 176 | 157 | | Autre actif financier | 5 |
| 26,327 | 26,897 | 28,273 | 28,894 | 28,225 | | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| 17 | 40 | 94 | 9 | 88 | | Découverts bancaires | 7 |
| 1,256 | 1,340 | 1,376 | 1,345 | 1,431 | | Créditeurs | 8 |
| 4 | 4 | 6 | 4 | - | | Avances | 9 |
| 650 | 650 | 650 | 525 | 325 | | Bons du trésor | 10 |
| 748 | 731 | 987 | 971 | 1,420 | | Obligations d'épargne | 11 |
| 8,154 | 9,798 | 10,061 | 10,847 | 11,156 | | Obligations | 12 |
| 3,772 | 4,481 | 6,808 | 7,657 | 8,111 | | Autres titres | 13 |
| 245 | 313 | 1,300 | 1,582 | 2,043 | | Dépôts | 14 |
| 805 | 800 | 366 | 343 | 339 | | Autre passif | 15 |
| 15,651 | 18,157 | 21,648 | 23,283 | 24,913 | | TOTAL, PASSIF | 16 |
| 10,676 | 8,740 | 6,625 | 5,611 | 3,312 | | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 10,719 | 10,780 | 11,122 | 11,160 | 10,752 | | Total, actif financier par tête (\$) | 18 |
| 6,373 | 7,277 | 8,516 | 8,993 | 9,491 | | Total, passif par tête (\$) | 19 |
| 2,456 | 2,495 | 2,542 | 2,589 | 2,625 | | Population au 1er avril (milliers) | 20 |

TABLE 1.8 Provincial and Territorial Government Balance Sheet, as at March 31 - Continued
BRITISH COLUMBIA

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|---|-------|-------|-------|--------|---------|---------|
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 184 | 315 | 368 | 465 | 503 | 444 |
| 2 Receivables | 23 | 33 | 37 | 34 | 44 | 83 |
| 3 Advances | 25 | 36 | 39 | 42 | 74 | 73 |
| 4 Securities | 758 | 1,015 | 1,182 | 1,308 | 1,585 | 1,768 |
| 5 Other financial assets | 15 | 15 | 14 | 15 | 34 | 24 |
| 6 TOTAL FINANCIAL ASSETS | 1,005 | 1,414 | 1,640 | 1,864 | 2,240 | 2,392 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | 9 | 5 | 17 | 13 | 46 | 26 |
| 8 Payables | 37 | 67 | 70 | 85 | 103 | 146 |
| 9 Advances | - | - | - | - | - | - |
| 10 Treasury bills | 8 | 7 | 6 | 5 | 4 | 3 |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | 414 | 478 | 537 | 607 | 661 | 766 |
| 13 Other securities | - | - | - | - | - | - |
| 14 Deposits | 2 | 1 | 2 | 2 | 2 | 2 |
| 15 Other liabilities | 24 | 43 | 56 | 71 | 104 | 122 |
| 16 TOTAL LIABILITIES | 494 | 601 | 688 | 783 | 920 | 1,065 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 511 | 813 | 952 | 1,081 | 1,320 | 1,327 |
| 18 Total financial assets per capita (\$) | 475 | 649 | 713 | 789 | 920 | 957 |
| 19 Total liabilities per capita (\$) | 233 | 276 | 299 | 332 | 378 | 426 |
| 20 Population at April 1 (thousands) | 2,118 | 2,178 | 2,301 | 2,361 | 2,436 | 2,500 |
| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 1,179 | 716 | 866 | 172 | 171 | 122 |
| 2 Receivables | 756 | 1,017 | 1,181 | 1,184 | 1,135 | 1,183 |
| 3 Advances | 302 | 285 | 305 | 1,232 | 1,232 | 1,851 |
| 4 Securities | 3,681 | 4,133 | 5,056 | 6,320 | 7,454 | 8,201 |
| 5 Other financial assets | 85 | 194 | 175 | 434 | 379 | 365 |
| 6 TOTAL FINANCIAL ASSETS | 6,003 | 6,345 | 7,583 | 9,342 | 10,371 | 11,722 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | 150 | - | 41 | 39 | 191 | 191 |
| 8 Payables | 698 | 783 | 948 | 1,082 | 1,175 | 1,269 |
| 9 Advances | 11 | 74 | 50 | 61 | 68 | 50 |
| 10 Treasury bills | - | 700 | 780 | 780 | 780 | 650 |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | 2,494 | 3,150 | 4,071 | 4,437 | 4,691 | 4,997 |
| 13 Other securities | 57 | 92 | 749 | 2,604 | 3,427 | 5,060 |
| 14 Deposits | 3 | 3 | 3 | 3 | 2 | 162 |
| 15 Other liabilities | 642 | 726 | 1,066 | 1,066 | 1,441 | 1,394 |
| 16 TOTAL LIABILITIES | 4,055 | 5,528 | 7,708 | 10,072 | 11,775 | 13,773 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 1,948 | 817 | (125) | (730) | (1,404) | (2,051) |
| 18 Total financial assets per capita (\$) | 2,087 | 2,180 | 2,571 | 3,133 | 3,444 | 3,845 |
| 19 Total liabilities per capita (\$) | 1,410 | 1,900 | 2,614 | 3,378 | 3,911 | 4,517 |
| 20 Population at April 1 (thousands) | 2,876 | 2,910 | 2,949 | 2,982 | 3,011 | 3,049 |

TABLEAU 1.8 Bilan des administrations publiques provinciales et territoriales, au 31 mars - suite
COLOMBIE-BRITANNIQUE

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No. |
|------------------------|----------------|---------------|---------------|----------------|--------------|--|-----------|
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 98 | 351 | 575 | 780 | 1,251 | 848 | Encaisse et dépôts | 1 |
| 78 | 105 | 95 | 114 | 164 | 559 | Débiteurs | 2 |
| 99 | 177 | 148 | 144 | 114 | 329 | Avances | 3 |
| 2,080 | 2,208 | 2,652 | 2,978 | 3,011 | 3,530 | Titres | 4 |
| 13 | 9 | 7 | 10 | 11 | 16 | Autre actif financier | 5 |
| 2,368 | 2,850 | 3,477 | 4,026 | 4,551 | 5,282 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | | | |
| 42 | 55 | 86 | 145 | 103 | 164 | Découverts bancaires | 7 |
| 342 | 191 | 181 | 207 | 226 | 356 | Créditeurs | 8 |
| - | - | - | - | - | - | Avances | 9 |
| 2 | - | - | - | - | - | Bons du trésor | 10 |
| - | - | - | - | - | - | Obligations d'épargne | 11 |
| 917 | 1,301 | 1,477 | 1,683 | 1,879 | 2,129 | Obligations | 12 |
| - | - | - | - | - | 20 | Autres titres | 13 |
| 2 | 3 | 3 | 3 | 4 | 4 | Dépôts | 14 |
| 166 | 236 | 287 | 340 | 377 | 465 | Autre passif | 15 |
| 1,471 | 1,786 | 2,034 | 2,378 | 2,589 | 3,138 | TOTAL, PASSIF | 16 |
| 897 | 1,064 | 1,443 | 1,648 | 1,962 | 2,144 | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 933 | 1,108 | 1,330 | 1,512 | 1,663 | 1,875 | Total, actif financier par tête (\$) | 18 |
| 580 | 694 | 778 | 893 | 946 | 1,114 | Total, passif par tête (\$) | 19 |
| 2,537 | 2,572 | 2,615 | 2,663 | 2,736 | 2,817 | Population au 1er avril (milliers) | 20 |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | No. |
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 92 | 45 | 52 | 97 | 91 | | Encaisse et dépôts | 1 |
| 1,175 | 1,291 | 1,427 | 1,680 | 1,625 | | Débiteurs | 2 |
| 2,457 | 3,650 | 4,404 | 5,313 | 5,806 | | Avances | 3 |
| 11,236 | 13,655 | 14,630 | 16,494 | 18,281 | | Titres | 4 |
| 434 | 343 | 360 | 425 | 281 | | Autre actif financier | 5 |
| 15,394 | 18,984 | 20,873 | 24,009 | 26,084 | | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | | | |
| 161 | 170 | 137 | 73 | 149 | | Découverts bancaires | 7 |
| 1,296 | 1,343 | 1,448 | 1,666 | 1,841 | | Créditeurs | 8 |
| 47 | 47 | 46 | 58 | 57 | | Avances | 9 |
| 780 | 780 | 780 | 780 | 780 | | Bons du trésor | 10 |
| - | 153 | 82 | 55 | - | | Obligations d'épargne | 11 |
| 5,706 | 5,951 | 6,902 | 8,999 | 13,181 | | Obligations | 12 |
| 4,831 | 5,804 | 5,865 | 5,858 | 4,581 | | Autres titres | 13 |
| 3,388 | 4,425 | 4,579 | 5,660 | 6,781 | | Dépôts | 14 |
| 1,155 | 1,327 | 1,331 | 1,490 | 1,742 | | Autre passif | 15 |
| 17,364 | 20,000 | 21,170 | 24,639 | 29,112 | | TOTAL, PASSIF | 16 |
| (1,970) | (1,016) | (297) | (630) | (3,028) | | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 4,953 | 5,959 | 6,370 | 7,146 | 7,596 | | Total, actif financier par tête (\$) | 18 |
| 5,587 | 6,277 | 6,460 | 7,333 | 8,478 | | Total, passif par tête (\$) | 19 |
| 3,108 | 3,186 | 3,277 | 3,360 | 3,434 | | Population au 1er avril (milliers) | 20 |

TABLE 1.8 Provincial and Territorial Government Balance Sheet, as at March 31 - Continued
YUKON

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|--|-------------|-------------|-------------|-------------|-------------|-------------|
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 5 | 3 | 6 | 8 | 9 | 12 |
| 2 Receivables | 2 | 2 | 2 | 3 | 3 | 4 |
| 3 Advances | - | - | - | - | - | - |
| 4 Securities | 2 | 3 | 4 | 4 | 4 | 5 |
| 5 Other financial assets | - | - | - | 1 | 1 | 1 |
| 6 TOTAL FINANCIAL ASSETS | 9 | 8 | 12 | 16 | 17 | 22 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | - | - | - | - | - | - |
| 8 Payables | 2 | 1 | 1 | 3 | 3 | 3 |
| 9 Advances | 21 | 26 | 29 | 35 | 39 | 53 |
| 10 Treasury bills | - | - | - | - | - | - |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | - | - | - | - | - | - |
| 13 Other securities | - | - | - | - | - | - |
| 14 Deposits | - | 1 | 1 | 1 | 2 | 2 |
| 15 Other liabilities | 1 | 1 | 1 | 1 | 1 | 1 |
| 16 TOTAL LIABILITIES | 24 | 29 | 32 | 40 | 45 | 59 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (15) | (21) | (20) | (24) | (28) | (37) |
| 18 Total financial assets per capita (\$) | 529 | 444 | 600 | 762 | 810 | 1,000 |
| 19 Total liabilities per capita (\$) | 1,412 | 1,611 | 1,600 | 1,905 | 2,143 | 2,682 |
| 20 Population at April 1 (thousands) | 17 | 18 | 20 | 21 | 21 | 22 |
| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 22 | 16 | 25 | 39 | 60 | 35 |
| 2 Receivables | 18 | 16 | 15 | 21 | 23 | 29 |
| 3 Advances | 3 | 4 | 5 | 4 | 4 | 3 |
| 4 Securities | 30 | 37 | 41 | 45 | 52 | 97 |
| 5 Other financial assets | 2 | 2 | 3 | 3 | 4 | 5 |
| 6 TOTAL FINANCIAL ASSETS | 75 | 75 | 89 | 112 | 143 | 169 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | - | - | - | - | - | - |
| 8 Payables | 21 | 23 | 25 | 36 | 34 | 35 |
| 9 Advances | 26 | 16 | 11 | 10 | 10 | 10 |
| 10 Treasury bills | - | - | - | - | - | - |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | - | - | - | - | - | - |
| 13 Other securities | - | - | - | - | - | - |
| 14 Deposits | - | - | - | - | - | - |
| 15 Other liabilities | 3 | 3 | 3 | 3 | 12 | 13 |
| 16 TOTAL LIABILITIES | 50 | 42 | 39 | 49 | 56 | 58 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 25 | 33 | 50 | 63 | 87 | 111 |
| 18 Total financial assets per capita (\$) | 3,000 | 3,125 | 3,708 | 4,667 | 5,720 | 6,500 |
| 19 Total liabilities per capita (\$) | 2,000 | 1,750 | 1,625 | 2,042 | 2,240 | 2,231 |
| 20 Population at April 1 (thousands) | 25 | 24 | 24 | 24 | 25 | 26 |

TABLEAU 1.8 Bilan des administrations publiques provinciales et territoriales, au 31 mars - suite
YUKON

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No. |
|---------------------|-------|-------|-------|-------|-------|---|-----|
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 8 | 16 | 30 | 29 | 14 | 15 | Encaisse et dépôts | 1 |
| 9 | 6 | 4 | 7 | 10 | 13 | Débiteurs | 2 |
| - | - | 2 | 2 | 3 | 3 | Avances | 3 |
| 6 | 8 | 10 | 15 | 19 | 24 | Titres | 4 |
| 2 | 3 | 2 | 2 | 2 | 1 | Autre actif financier | 5 |
| 25 | 33 | 48 | 55 | 48 | 56 | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| - | - | - | - | - | - | Découverts bancaires | 7 |
| 4 | 6 | 8 | 9 | 11 | 12 | Créditeurs | 8 |
| 50 | 53 | 59 | 59 | 60 | 26 | Avances | 9 |
| - | - | - | - | - | - | Bons du trésor | 10 |
| - | - | - | - | - | - | Obligations d'épargne | 11 |
| - | - | - | - | - | - | Obligations | 12 |
| 2 | - | - | - | - | - | Autres titres | 13 |
| 2 | 1 | 1 | 1 | 3 | 3 | Dépôts | 14 |
| 58 | 60 | 68 | 69 | 74 | 41 | Autre passif | 15 |
| | | | | | | TOTAL, PASSIF | 16 |
| | | | | | | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| (33) | (27) | (20) | (14) | (26) | 15 | | |
| 1,136 | 1,435 | 2,000 | 2,292 | 2,000 | 2,240 | Total, actif financier par tête (\$) | 18 |
| 2,636 | 2,609 | 2,833 | 2,875 | 3,083 | 1,640 | Total, passif par tête (\$) | 19 |
| 22 | 23 | 24 | 24 | 24 | 25 | Population au 1er avril (milliers) | 20 |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | No. |
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 34 | 38 | 46 | 48 | 27 | | Encaisse et dépôts | 1 |
| 45 | 39 | 38 | 27 | 30 | | Débiteurs | 2 |
| 3 | 7 | 14 | 22 | 26 | | Avances | 3 |
| 108 | 117 | 120 | 125 | 138 | | Titres | 4 |
| 10 | 4 | 4 | 8 | 10 | | Autre actif financier | 5 |
| 200 | 205 | 222 | 230 | 231 | | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| - | - | - | - | - | | Découverts bancaires | 7 |
| 43 | 36 | 41 | 38 | 38 | | Créditeurs | 8 |
| 7 | 6 | 5 | 4 | 4 | | Avances | 9 |
| - | - | - | - | - | | Bons du trésor | 10 |
| - | - | - | - | - | | Obligations d'épargne | 11 |
| 5 | 5 | 5 | 5 | 5 | | Obligations | 12 |
| - | - | - | - | - | | Autres titres | 13 |
| - | - | - | - | - | | Dépôts | 14 |
| 18 | 20 | 21 | 21 | 25 | | Autre passif | 15 |
| 73 | 67 | 72 | 68 | 72 | | TOTAL, PASSIF | 16 |
| | | | | | | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 127 | 138 | 150 | 162 | 159 | | | |
| 7,407 | 7,593 | 7,929 | 7,931 | 7,700 | | Total, actif financier par tête (\$) | 18 |
| 2,704 | 2,481 | 2,571 | 2,345 | 2,400 | | Total, passif par tête (\$) | 19 |
| 27 | 27 | 28 | 29 | 30 | | Population au 1er avril (milliers) | 20 |

TABLE 1.8 Provincial and Territorial Government Balance Sheet, as at March 31 - Continued
NORTHWEST TERRITORIES

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|---|-------|-------|-------|-------|-------|-------|
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 4 | 9 | 11 | 14 | 4 | 11 |
| 2 Receivables | 3 | 2 | 1 | 4 | 10 | 11 |
| 3 Advances | - | - | - | - | - | - |
| 4 Securities | 2 | 3 | 4 | 6 | 7 | 9 |
| 5 Other financial assets | 1 | 1 | - | - | 2 | 4 |
| 6 TOTAL FINANCIAL ASSETS | 10 | 15 | 16 | 24 | 23 | 35 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | - | - | - | - | - | - |
| 8 Payables | 5 | 9 | 8 | 12 | 10 | 12 |
| 9 Advances | 21 | 30 | 48 | 67 | 83 | 116 |
| 10 Treasury bills | - | - | - | - | - | - |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | - | - | - | - | - | - |
| 13 Other securities | - | - | - | - | - | - |
| 14 Deposits | - | - | - | - | - | 1 |
| 15 Other liabilities | 1 | 2 | 2 | 2 | 2 | 3 |
| 16 TOTAL LIABILITIES | 27 | 41 | 58 | 81 | 95 | 132 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (17) | (26) | (42) | (57) | (72) | (97) |
| 18 Total financial assets per capita (\$) | 313 | 441 | 410 | 585 | 561 | 814 |
| 19 Total liabilities per capita (\$) | 844 | 1,206 | 1,487 | 1,976 | 2,317 | 3,070 |
| 20 Population at April 1 (thousands) | 32 | 34 | 39 | 41 | 41 | 43 |
| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 44 | 40 | 47 | 54 | 92 | 80 |
| 2 Receivables | 39 | 44 | 56 | 45 | 50 | 81 |
| 3 Advances | 4 | 6 | 16 | 11 | 14 | 13 |
| 4 Securities | 35 | 39 | 56 | 71 | 85 | 99 |
| 5 Other financial assets | 16 | 15 | 18 | 19 | 21 | - |
| 6 TOTAL FINANCIAL ASSETS | 138 | 144 | 193 | 200 | 262 | 273 |
| LIABILITIES | | | | | | |
| 7 Bank overdrafts | - | 9 | 15 | 11 | 11 | 9 |
| 8 Payables | 31 | 44 | 47 | 71 | 102 | 111 |
| 9 Advances | 34 | 19 | 17 | 1 | - | - |
| 10 Treasury bills | - | - | - | - | - | - |
| 11 Savings bonds | - | - | - | - | - | - |
| 12 Bonds and debentures | - | - | - | - | - | - |
| 13 Other securities | - | - | - | - | - | - |
| 14 Deposits | - | - | - | - | - | - |
| 15 Other liabilities | 2 | 4 | 2 | 2 | - | - |
| 16 TOTAL LIABILITIES | 67 | 76 | 81 | 85 | 113 | 120 |
| 17 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 71 | 68 | 112 | 115 | 149 | 153 |
| 18 Total financial assets per capita (\$) | 2,816 | 2,824 | 3,642 | 3,636 | 4,764 | 4,875 |
| 19 Total liabilities per capita (\$) | 1,367 | 1,490 | 1,528 | 1,545 | 2,055 | 2,143 |
| 20 Population at April 1 (thousands) | 49 | 51 | 53 | 55 | 55 | 56 |

TABEAU 1.8 Bilan des administrations publiques provinciales et territoriales, au 31 mars - suite
TERRITOIRES DU NORD-OUEST

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No. |
|---------------------|-------|-------|-------|-------|-------|--|-----|
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 15 | 30 | 19 | 25 | 33 | 32 | Encaisse et dépôts | 1 |
| 12 | 7 | 16 | 17 | 21 | 27 | Débiteurs | 2 |
| - | 1 | 3 | 8 | 6 | 3 | Avances | 3 |
| 12 | 13 | 15 | 16 | 21 | 32 | Titres | 4 |
| 4 | 9 | 7 | 10 | 11 | 13 | Autre actif financier | 5 |
| 43 | 60 | 60 | 76 | 92 | 107 | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| - | - | - | 8 | 15 | 10 | Découverts bancaires | 7 |
| 13 | 15 | 10 | 22 | 19 | 20 | Créditeurs | 8 |
| 119 | 125 | 122 | 123 | 124 | 20 | Avances | 9 |
| - | - | - | - | - | - | Bons du trésor | 10 |
| - | - | - | - | - | - | Obligations d'épargne | 11 |
| - | - | - | - | - | - | Obligations | 12 |
| 1 | 1 | - | - | - | - | Autres titres | 13 |
| 2 | 2 | 4 | - | - | - | Dépôts | 14 |
| | | | | | 5 | Autre passif | 15 |
| 135 | 143 | 136 | 153 | 158 | 55 | TOTAL, PASSIF | 16 |
| (92) | (83) | (76) | (77) | (66) | 52 | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 977 | 1,333 | 1,333 | 1,652 | 2,000 | 2,277 | Total, actif financier par tête (\$) | 18 |
| 3,068 | 3,178 | 3,022 | 3,326 | 3,435 | 1,170 | Total, passif par tête (\$) | 19 |
| 44 | 45 | 45 | 46 | 46 | 47 | Population au 1er avril (milliers) | 20 |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | No. |
| millions de dollars | | | | | | | |
| | | | | | | ACTIF FINANCIER | |
| 74 | 72 | 76 | 88 | 131 | | Encaisse et dépôts | 1 |
| 94 | 119 | 126 | 141 | 125 | | Débiteurs | 2 |
| 13 | 67 | 64 | 62 | 58 | | Avances | 3 |
| 109 | 111 | 132 | 143 | 170 | | Titres | 4 |
| - | - | - | - | 5 | | Autre actif financier | 5 |
| 290 | 369 | 398 | 434 | 489 | | TOTAL, ACTIF FINANCIER | 6 |
| | | | | | | PASSIF | |
| 27 | 39 | 41 | 89 | 153 | | Découverts bancaires | 7 |
| 125 | 109 | 139 | 129 | 121 | | Créditeurs | 8 |
| - | - | - | - | 24 | | Avances | 9 |
| - | - | - | - | - | | Bons du trésor | 10 |
| - | - | - | - | - | | Obligations d'épargne | 11 |
| - | - | - | - | - | | Obligations | 12 |
| - | 54 | 48 | 43 | 38 | | Autres titres | 13 |
| - | - | - | - | - | | Dépôts | 14 |
| 1 | 1 | 1 | 1 | 2 | | Autre passif | 15 |
| 153 | 203 | 229 | 262 | 338 | | TOTAL, PASSIF | 16 |
| 137 | 166 | 169 | 172 | 151 | | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 5,179 | 6,474 | 6,746 | 7,115 | 7,887 | | Total, actif financier par tête (\$) | 18 |
| 2,732 | 3,561 | 3,881 | 4,295 | 5,452 | | Total, passif par tête (\$) | 19 |
| 56 | 57 | 59 | 61 | 62 | | Population au 1er avril (milliers) | 20 |

TABLE 1.8 Provincial and Territorial Government Balance Sheet, as at March 31 - Concluded
CANADA TOTAL

| No. | | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|-----|--|---------------------|---------|---------|---------|---------|---------|
| | | millions of dollars | | | | | |
| | FINANCIAL ASSETS | | | | | | |
| 1 | Cash on hand and on deposit | 1,153 | 1,492 | 1,693 | 2,256 | 2,924 | 3,685 |
| 2 | Receivables | 476 | 690 | 873 | 935 | 1,078 | 1,412 |
| 3 | Advances | 1,852 | 2,180 | 2,337 | 2,763 | 3,248 | 3,347 |
| 4 | Securities | 6,487 | 7,759 | 8,764 | 9,594 | 10,584 | 12,512 |
| 5 | Other financial assets | 169 | 152 | 157 | 141 | 229 | 307 |
| 6 | TOTAL FINANCIAL ASSETS | 10,137 | 12,273 | 13,824 | 15,689 | 18,063 | 21,263 |
| | LIABILITIES | | | | | | |
| 7 | Bank overdrafts | 119 | 92 | 198 | 246 | 295 | 313 |
| 8 | Payables | 601 | 802 | 920 | 1,008 | 1,262 | 1,758 |
| 9 | Advances | 533 | 646 | 923 | 1,142 | 1,452 | 1,614 |
| 10 | Treasury bills | 136 | 103 | 360 | 428 | 350 | 376 |
| 11 | Savings bonds | 189 | 223 | 339 | 410 | 387 | 360 |
| 12 | Bonds and debentures | 10,949 | 12,186 | 14,001 | 15,644 | 17,438 | 19,915 |
| 13 | Other securities | 56 | 39 | 39 | 76 | 32 | 42 |
| 14 | Deposits | 150 | 222 | 263 | 280 | 351 | 408 |
| 15 | Other liabilities | 670 | 818 | 900 | 965 | 1,097 | 1,255 |
| 16 | TOTAL LIABILITIES | 13,403 | 15,131 | 17,943 | 20,199 | 22,664 | 26,041 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (3,266) | (2,858) | (4,119) | (4,510) | (4,601) | (4,778) |
| 18 | Total financial assets per capita (\$) | 477 | 570 | 622 | 698 | 793 | 920 |
| 19 | Total liabilities per capita (\$) | 631 | 703 | 808 | 899 | 994 | 1,127 |
| 20 | Population at April 1 (thousands) | 21,244 | 21,523 | 22,215 | 22,473 | 22,791 | 23,115 |

| No. | | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
|-----|--|---------------------|----------|----------|----------|----------|----------|
| | | millions of dollars | | | | | |
| | FINANCIAL ASSETS | | | | | | |
| 1 | Cash on hand and on deposit | 8,667 | 7,358 | 8,430 | 9,518 | 7,930 | 9,822 |
| 2 | Receivables | 5,318 | 5,642 | 6,391 | 6,757 | 7,182 | 7,149 |
| 3 | Advances | 7,672 | 8,758 | 9,593 | 10,976 | 11,321 | 12,707 |
| 4 | Securities | 44,225 | 48,960 | 51,973 | 56,062 | 60,662 | 62,617 |
| 5 | Other financial assets | 533 | 703 | 772 | 1,084 | 816 | 1,149 |
| 6 | TOTAL FINANCIAL ASSETS | 66,415 | 71,421 | 77,159 | 84,397 | 87,911 | 93,444 |
| | LIABILITIES | | | | | | |
| 7 | Bank overdrafts | 560 | 368 | 464 | 536 | 2,424 | 3,075 |
| 8 | Payables | 4,516 | 5,448 | 5,883 | 6,652 | 8,179 | 8,711 |
| 9 | Advances | 2,918 | 3,013 | 2,945 | 3,105 | 3,432 | 3,462 |
| 10 | Treasury bills | 1,265 | 3,125 | 4,388 | 4,247 | 4,339 | 4,638 |
| 11 | Savings bonds | 987 | 1,497 | 1,939 | 2,671 | 2,733 | 2,808 |
| 12 | Bonds and debentures | 55,899 | 64,963 | 73,098 | 80,833 | 89,308 | 98,459 |
| 13 | Other securities | 2,154 | 2,207 | 3,414 | 6,340 | 8,431 | 13,078 |
| 14 | Deposits | 1,295 | 1,678 | 1,657 | 1,622 | 1,687 | 2,140 |
| 15 | Other liabilities | 7,997 | 9,721 | 11,775 | 13,801 | 16,313 | 18,937 |
| 16 | TOTAL LIABILITIES | 77,591 | 92,020 | 105,563 | 119,807 | 136,846 | 155,308 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (11,176) | (20,599) | (28,404) | (35,410) | (48,935) | (61,864) |
| 18 | Total financial assets per capita (\$) | 2,643 | 2,813 | 3,010 | 3,262 | 3,365 | 3,533 |
| 19 | Total liabilities per capita (\$) | 3,088 | 3,624 | 4,118 | 4,631 | 5,239 | 5,872 |
| 20 | Population at April 1 (thousands) | 25,126 | 25,389 | 25,633 | 25,873 | 26,123 | 26,451 |

**TABEAU 1.8 Bilan des administrations publiques provinciales et territoriales, au 31 mars – fin
TOTAL DU CANADA**

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No. |
|------------------------|----------------|----------------|----------------|----------------|---------------|---|-----------|
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 3,624 | 3,798 | 4,402 | 6,228 | 7,940 | 8,259 | Encaisse et dépôts | 1 |
| 1,562 | 1,993 | 2,154 | 2,855 | 3,319 | 4,025 | Débiteurs | 2 |
| 3,787 | 4,556 | 5,416 | 5,727 | 5,978 | 6,872 | Avances | 3 |
| 15,544 | 18,187 | 21,372 | 25,675 | 28,277 | 32,434 | Titres | 4 |
| 338 | 328 | 302 | 319 | 361 | 382 | Autre actif financier | 5 |
| 24,855 | 28,862 | 33,646 | 40,804 | 45,875 | 51,972 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | | | |
| 352 | 461 | 236 | 326 | 482 | 669 | Découverts bancaires | 7 |
| 2,520 | 2,243 | 2,348 | 2,752 | 3,120 | 3,392 | Créditeurs | 8 |
| 1,931 | 2,187 | 2,404 | 2,563 | 2,887 | 2,677 | Avances | 9 |
| 669 | 332 | 391 | 532 | 403 | 663 | Bons du trésor | 10 |
| 622 | 771 | 747 | 760 | 636 | 1,299 | Obligations d'épargne | 11 |
| 23,637 | 28,428 | 33,449 | 38,683 | 42,035 | 46,816 | Obligations | 12 |
| 49 | 71 | 363 | 658 | 984 | 1,458 | Autres titres | 13 |
| 549 | 770 | 723 | 816 | 1,006 | 1,132 | Dépôts | 14 |
| 1,711 | 2,300 | 3,044 | 3,765 | 4,963 | 6,699 | Autre passif | 15 |
| 32,040 | 37,563 | 43,705 | 50,855 | 56,516 | 64,805 | TOTAL, PASSIF | 16 |
| (7,185) | (8,701) | (10,059) | (10,051) | (10,641) | (12,833) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 1,061 | 1,216 | 1,403 | 1,686 | 1,873 | 2,095 | Total, actif financier par tête (\$) | 18 |
| 1,367 | 1,583 | 1,823 | 2,101 | 2,307 | 2,612 | Total, passif par tête (\$) | 19 |
| 23,437 | 23,727 | 23,976 | 24,203 | 24,495 | 24,812 | Population au 1er avril (milliers) | 20 |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | No. |
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 11,214 | 12,348 | 13,377 | 18,425 | 15,820 | | Encaisse et dépôts | 1 |
| 6,974 | 7,927 | 8,715 | 9,802 | 9,591 | | Débiteurs | 2 |
| 13,885 | 15,824 | 17,278 | 18,945 | 20,400 | | Avances | 3 |
| 66,001 | 72,245 | 77,406 | 78,276 | 82,854 | | Titres | 4 |
| 1,098 | 1,043 | 1,289 | 1,445 | 1,136 | | Autre actif financier | 5 |
| 99,172 | 109,387 | 118,065 | 126,893 | 129,801 | | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | | | |
| 3,127 | 3,991 | 4,728 | 4,634 | 4,088 | | Découverts bancaires | 7 |
| 8,724 | 9,352 | 10,252 | 10,546 | 11,385 | | Créditeurs | 8 |
| 3,423 | 3,624 | 4,129 | 3,953 | 4,600 | | Avances | 9 |
| 5,240 | 5,388 | 4,937 | 5,647 | 6,634 | | Bons du trésor | 10 |
| 3,489 | 3,267 | 3,192 | 3,010 | 3,482 | | Obligations d'épargne | 11 |
| 103,901 | 108,850 | 121,395 | 133,981 | 153,566 | | Obligations | 12 |
| 13,321 | 15,494 | 18,673 | 18,604 | 20,283 | | Autres titres | 13 |
| 5,773 | 7,248 | 8,543 | 10,197 | 12,349 | | Dépôts | 14 |
| 22,181 | 24,984 | 18,066 | 19,822 | 22,058 | | Autre passif | 15 |
| 169,179 | 182,198 | 193,915 | 210,394 | 238,445 | | TOTAL, PASSIF | 16 |
| (70,007) | (72,811) | (75,850) | (83,501) | (108,644) | | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 3,703 | 4,014 | 4,267 | 4,528 | 4,579 | | Total, actif financier par tête (\$) | 18 |
| 6,316 | 6,686 | 7,008 | 7,507 | 8,412 | | Total, passif par tête (\$) | 19 |
| 26,784 | 27,251 | 27,669 | 28,025 | 28,345 | | Population au 1er avril (milliers) | 20 |

TABLE 1.9 Provincial and Territorial Government Bonds and Debentures - New Issues and Retirements during the Fiscal Year Ending March 31, 1992

| No. | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Québec | Ontario | Manitoba |
|----------------------|---|-------------------|-------------------------------|---------------------|-----------------------|------------|------------|------------|
| | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | | |
| thousands of dollars | | | | | | | | |
| 1 | OUTSTANDING BALANCE AS AT MARCH 31, 1991 | 4,928,154 | 730,555 | 7,305,439 | 5,355,728 | 28,912,646 | 46,988,909 | 10,656,788 |
| 2 | Classification adjustment ¹ | - | - | - | - | 176,000 | - | - |
| NEW ISSUES | | | | | | | | |
| 3 | April - June 1991 | 222,965 | 7,892 | 441,300 | 365,072 | 2,293,141 | 2,381,743 | 727,591 |
| 4 | July - September 1991 | 121,323 | 51,902 | 15,218 | 240,333 | 765,049 | 3,505,085 | 364,013 |
| 5 | October - December 1991 | 249,520 | - | 47,100 | 435,221 | 1,619,874 | 2,790,270 | 109,502 |
| 6 | January - March 1992 | - | - | 200,000 | 284,116 | 412,837 | 1,149,961 | 783,918 |
| 7 | TOTAL NEW ISSUES | 593,808 | 59,794 | 703,618 | 1,324,742 | 5,090,901 | 9,827,059 | 1,985,024 |
| RETIREMENTS | | | | | | | | |
| 8 | April - June 1991 | 123,748 | 1,367 | 6,267 | 270,539 | 326,610 | 187,088 | 226,257 |
| 9 | July - September 1991 | 32,217 | 3,961 | 6,663 | 130,607 | 645,113 | 131,428 | 194,986 |
| 10 | October - December 1991 | 355,299 | 719 | 191,058 | 50,905 | 1,079,841 | 828,800 | 26,418 |
| 11 | January - March 1992 | 142,054 | 7,654 | 72,384 | 55,844 | 508,994 | 454,895 | 126,728 |
| 12 | TOTAL RETIREMENTS | 653,318 | 13,701 | 276,372 | 507,895 | 2,560,558 | 1,602,211 | 574,389 |
| 13 | NEW ISSUES LESS RETIREMENTS | (59,510) | 46,093 | 427,246 | 816,847 | 2,530,343 | 8,224,848 | 1,410,635 |
| 14 | Foreign currency adjustment | 43,204 | 23 | 154,028 | 37,915 | 159,630 | 108,718 | 133,264 |
| 15 | OUTSTANDING BALANCE AS AT MARCH 31, 1992 | 4,911,848 | 776,671 | 7,886,713 | 6,210,490 | 31,778,619 | 55,322,475 | 12,200,687 |

¹ These items were previously classified to "Other securities".

TABEAU 1.9 Dette obligataire des administrations publiques provinciales et territoriales - nouvelles émissions et remboursements durant l'exercice financier clos le 31 mars 1992

| Saskat- chewan | Alberta | British Columbia | Yukon | Northwest Territories | Canada Total | | No. |
|---------------------|------------|--------------------------|-------|---------------------------------|-----------------------|---|-----|
| | | Colombie- Britannique | | Territoires du Nord-Ouest | Total du Canada | | |
| milliers de dollars | | | | | | | |
| 11,237,492 | 11,818,540 | 9,053,979 | 5,094 | - | 136,993,324 | EN CIRCULATION AU 31 MARS 1991 | 1 |
| - | - | - | - | - | 176,000 | Ajustement de classification ¹ | 2 |
| NOUVELLES ÉMISSIONS | | | | | | | |
| 649,485 | 1,381,970 | 1,452,386 | - | - | 9,923,545 | Avril - juin 1991 | 3 |
| 867,566 | 662,438 | 860,793 | - | - | 7,453,720 | Juillet - septembre 1991 | 4 |
| 825 | 25,000 | 500,000 | - | - | 5,777,312 | Octobre - décembre 1991 | 5 |
| 645,330 | 225,000 | 1,449,710 | - | - | 5,150,872 | Janvier - mars 1992 | 6 |
| 2,163,206 | 2,294,408 | 4,262,889 | - | - | 28,305,449 | TOTAL DES ÉMISSIONS NOUVELLES | 7 |
| REMBOURSEMENTS | | | | | | | |
| 270,505 | 1,006,655 | 65,297 | - | - | 2,484,333 | Avril - juin 1991 | 8 |
| 393,901 | 11,200 | 20,000 | 119 | - | 1,570,195 | Juillet - septembre 1991 | 9 |
| 386,636 | 164,711 | 37,039 | - | - | 3,121,426 | Octobre - décembre 1991 | 10 |
| 141,146 | 358,767 | 12,928 | - | - | 1,881,394 | Janvier - mars 1992 | 11 |
| 1,192,188 | 1,541,333 | 135,264 | 119 | - | 9,057,348 | TOTAL DES REMBOURSEMENTS | 12 |
| 971,018 | 753,075 | 4,127,625 | (119) | - | 19,248,101 | NOUVELLES ÉMISSIONS MOINS REMBOURSEMENTS | 13 |
| (10,994) | 3,712 | (21) | - | - | 629,479 | Ajustement pour les fluctuations de change | 14 |
| 12,197,516 | 12,575,327 | 13,181,583 | 4,975 | - | 157,046,904 | EN CIRCULATION AU 31 MARS 1992 | 15 |

¹ Ces items étaient auparavant classifiés à la rubrique "Autres titres".

TABLE 1.10 Provincial and Territorial Government Borrowing on Behalf of Provincial and Territorial Government Business Enterprises and Local Governments, as at March 31

| No. | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Québec | Ontario |
|-----|--|---------------------|-------------------------------|---------------------|-----------------------|----------|----------|
| | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | |
| | | millions of dollars | | | | | |
| | 1990 | | | | | | |
| 1 | FINANCIAL ASSETS | 2,289 | 578 | 3,192 | 3,120 | 21,157 | 20,519 |
| 2 | Assets due to borrowing on behalf of: | 461 | 68 | 365 | 493 | - | 7,911 |
| 3 | Provincial and territorial government business enterprises | - | - | - | 305 | - | 7,898 |
| 4 | Local governments | 461 | 68 | 365 | 188 | - | 13 |
| 5 | Other assets | 1,828 | 510 | 2,827 | 2,627 | 21,157 | 12,608 |
| 6 | LIABILITIES | 5,301 | 811 | 7,692 | 5,915 | 55,011 | 51,014 |
| 7 | Liabilities due to borrowing on behalf of: | 461 | 68 | 365 | 493 | - | 7,911 |
| 8 | Provincial and territorial government business enterprises | - | - | - | 305 | - | 7,898 |
| 9 | Local governments | 461 | 68 | 365 | 188 | - | 13 |
| 10 | Other liabilities | 4,840 | 743 | 7,327 | 5,422 | 55,011 | 43,103 |
| 11 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (3,012) | (233) | (4,500) | (2,795) | (33,854) | (30,495) |
| | 1991 | | | | | | |
| 12 | FINANCIAL ASSETS | 2,411 | 630 | 3,551 | 3,841 | 22,502 | 21,690 |
| 13 | Assets due to borrowing on behalf of: | 494 | 83 | 441 | 906 | - | 7,813 |
| 14 | Provincial and territorial government business enterprises | - | - | - | 701 | - | 7,797 |
| 15 | Local governments | 494 | 83 | 441 | 205 | - | 16 |
| 16 | Other assets | 1,917 | 547 | 3,110 | 2,935 | 22,502 | 13,877 |
| 17 | LIABILITIES | 5,639 | 898 | 8,324 | 6,800 | 59,567 | 54,214 |
| 18 | Liabilities due to borrowing on behalf of: | 494 | 83 | 441 | 906 | - | 7,813 |
| 19 | Provincial and territorial government business enterprises | - | - | - | 701 | - | 7,797 |
| 20 | Local governments | 494 | 83 | 441 | 205 | - | 16 |
| 21 | Other liabilities | 5,145 | 815 | 7,883 | 5,894 | 59,567 | 46,401 |
| 22 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (3,228) | (268) | (4,773) | (2,959) | (37,065) | (32,524) |
| | 1992 | | | | | | |
| 23 | FINANCIAL ASSETS | 2,268 | 699 | 3,771 | 4,349 | 24,247 | 20,037 |
| 24 | Assets due to borrowing on behalf of: | 525 | 95 | 495 | 1,572 | - | 6,976 |
| 25 | Provincial and territorial government business enterprises | - | - | - | 1,338 | - | 6,933 |
| 26 | Local governments | 525 | 95 | 495 | 234 | - | 43 |
| 27 | Other assets | 1,743 | 604 | 3,276 | 2,777 | 24,247 | 13,061 |
| 28 | LIABILITIES | 5,829 | 1,017 | 9,078 | 7,684 | 67,089 | 63,238 |
| 29 | Liabilities due to borrowing on behalf of: | 525 | 95 | 495 | 1,572 | - | 6,976 |
| 30 | Provincial and territorial government business enterprises | - | - | - | 1,338 | - | 6,933 |
| 31 | Local governments | 525 | 95 | 495 | 234 | - | 43 |
| 32 | Other liabilities | 5,304 | 922 | 8,583 | 6,112 | 67,089 | 56,262 |
| 33 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (3,561) | (318) | (5,307) | (3,335) | (42,842) | (43,201) |

TABLEAU 1.10 Emprunts des administrations publiques provinciales et territoriales contractés au nom des entreprises publiques provinciales et territoriales et des administrations publiques locales, au 31 mars

| Manitoba | Saskatchewan | Alberta | British Columbia Colombie-Britannique | Yukon | Northwest Territories Territoires du Nord-Ouest | | No. |
|---------------------|--------------|---------|--|-------|--|--|-----|
| millions de dollars | | | | | | | |
| 1990 | | | | | | | |
| 7,676 | 9,768 | 28,273 | 20,873 | 222 | 398 | ACTIF FINANCIER | 1 |
| 3,813 | 6,597 | 5,919 | 6,768 | 11 | 33 | Actif dû aux emprunts contractés au nom des: | 2 |
| 3,586 | 6,462 | 301 | 3,950 | - | - | Entreprises publiques provinciales et territoriales | 3 |
| 227 | 135 | 5,618 | 2,818 | 11 | 33 | Administrations publiques locales | 4 |
| 3,863 | 3,171 | 22,354 | 14,105 | 211 | 365 | Autre actif | 5 |
| 12,184 | 12,868 | 21,648 | 21,170 | 72 | 229 | PASSIF | 6 |
| 3,813 | 6,597 | 5,919 | 6,768 | 11 | 33 | Passif dû aux emprunts contractés au nom des: | 7 |
| 3,586 | 6,462 | 301 | 3,950 | - | - | Entreprises publiques provinciales et territoriales | 8 |
| 227 | 135 | 5,618 | 2,818 | 11 | 33 | Administrations publiques locales | 9 |
| 8,371 | 6,271 | 15,729 | 14,402 | 61 | 196 | Autre passif | 10 |
| (4,508) | (3,100) | 6,625 | (297) | 150 | 169 | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 11 |
| 1991 | | | | | | | |
| 8,967 | 9,734 | 28,894 | 24,009 | 230 | 434 | ACTIF FINANCIER | 12 |
| 4,165 | 6,724 | 5,720 | 8,081 | 11 | 44 | Actif dû aux emprunts contractés au nom des: | 13 |
| 4,055 | 6,582 | 182 | 4,931 | - | - | Entreprises publiques provinciales et territoriales | 14 |
| 110 | 142 | 5,538 | 3,150 | 11 | 44 | Administrations publiques locales | 15 |
| 4,802 | 3,010 | 23,174 | 15,928 | 219 | 390 | Autre actif | 16 |
| 13,638 | 13,062 | 23,283 | 24,639 | 68 | 262 | PASSIF | 17 |
| 4,165 | 6,724 | 5,720 | 8,081 | 11 | 44 | Passif dû aux emprunts contractés au nom des: | 18 |
| 4,055 | 6,582 | 182 | 4,931 | - | - | Entreprises publiques provinciales et territoriales | 19 |
| 110 | 142 | 5,538 | 3,150 | 11 | 44 | Administrations publiques locales | 20 |
| 9,473 | 6,338 | 17,563 | 16,558 | 57 | 218 | Autre passif | 21 |
| (4,671) | (3,328) | 5,611 | (630) | 162 | 172 | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 22 |
| 1992 | | | | | | | |
| 10,414 | 8,987 | 28,225 | 26,084 | 231 | 489 | ACTIF FINANCIER | 23 |
| 5,301 | 6,422 | 5,515 | 8,901 | 12 | 46 | Actif dû aux emprunts contractés au nom des: | 24 |
| 5,205 | 6,316 | 199 | 5,390 | - | - | Entreprises publiques provinciales et territoriales | 25 |
| 96 | 106 | 5,316 | 3,511 | 12 | 46 | Administrations publiques locales | 26 |
| 5,113 | 2,565 | 22,710 | 17,183 | 219 | 443 | Autre actif | 27 |
| 15,709 | 14,366 | 24,913 | 29,112 | 72 | 338 | PASSIF | 28 |
| 5,301 | 6,422 | 5,515 | 8,901 | 12 | 46 | Passif dû aux emprunts contractés au nom des: | 29 |
| 5,205 | 6,316 | 199 | 5,390 | - | - | Entreprises publiques provinciales et territoriales | 30 |
| 96 | 106 | 5,316 | 3,511 | 12 | 46 | Administrations publiques locales | 31 |
| 10,408 | 7,944 | 19,398 | 20,211 | 60 | 292 | Autre passif | 32 |
| (5,295) | (5,379) | 3,312 | (3,028) | 159 | 151 | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 33 |

TABLE 1.11 Provincial and Territorial Governments Gross Debt Issued in Canadian and Foreign Currencies, as at March 31

| No. | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Québec | Ontario | Manitoba |
|---------------------|--------------------|-------------------|-------------------------------|---------------------|-----------------------|--------|---------|----------|
| | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | | |
| millions of dollars | | | | | | | | |
| 1984 | | | | | | | | |
| 1 | Canadian currency | 1,993 | 483 | 2,678 | 2,248 | 23,692 | 28,932 | 3,486 |
| 2 | Foreign currencies | 1,524 | 2 | 1,701 | 1,074 | 5,763 | 6,499 | 2,466 |
| 1985 | | | | | | | | |
| 3 | Canadian currency | 2,290 | 530 | 2,960 | 2,582 | 27,072 | 31,620 | 3,899 |
| 4 | Foreign currencies | 1,775 | 2 | 1,991 | 1,289 | 6,909 | 7,220 | 2,768 |
| 1986 | | | | | | | | |
| 5 | Canadian currency | 2,555 | 545 | 3,318 | 2,571 | 32,108 | 35,597 | 4,670 |
| 6 | Foreign currencies | 1,953 | 2 | 2,401 | 1,653 | 8,167 | 7,201 | 3,819 |
| 1987 | | | | | | | | |
| 7 | Canadian currency | 2,803 | 618 | 3,535 | 2,670 | 35,888 | 38,518 | 8,194 |
| 8 | Foreign currencies | 1,992 | 1 | 2,508 | 1,879 | 8,992 | 6,674 | 1,900 |
| 1988 | | | | | | | | |
| 9 | Canadian currency | 2,957 | 666 | 3,712 | 3,561 | 39,710 | 40,821 | 6,586 |
| 10 | Foreign currencies | 2,053 | 1 | 2,698 | 1,675 | 9,317 | 6,033 | 5,267 |
| 1989 | | | | | | | | |
| 11 | Canadian currency | 3,162 | 788 | 3,853 | 3,858 | 43,591 | 44,246 | 7,552 |
| 12 | Foreign currencies | 1,883 | 1 | 2,829 | 1,583 | 8,446 | 5,691 | 4,843 |
| 1990 | | | | | | | | |
| 13 | Canadian currency | 3,373 | 810 | 4,326 | 4,416 | 47,645 | 45,864 | 8,193 |
| 14 | Foreign currencies | 1,928 | 1 | 3,366 | 1,499 | 7,366 | 5,150 | 3,991 |
| 1991 | | | | | | | | |
| 15 | Canadian currency | 3,422 | 897 | 4,137 | 5,055 | 49,874 | 48,245 | 8,901 |
| 16 | Foreign currencies | 2,217 | 1 | 4,187 | 1,745 | 9,693 | 5,969 | 4,737 |
| 1992 | | | | | | | | |
| 17 | Canadian currency | 3,724 | 1,016 | 4,590 | 6,186 | 54,352 | 58,975 | 9,933 |
| 18 | Foreign currencies | 2,105 | 1 | 4,488 | 1,498 | 12,737 | 4,263 | 5,776 |

TABEAU 1.11 Dette brute des administrations publiques provinciales et territoriales, émise en devises canadienne et étrangères au 31 mars

| Saskat- chewan | Alberta | British Columbia | Yukon | Northwest Territories | Canada Total | | No. |
|---------------------|---------|--------------------------|-------|---------------------------------|-----------------------|-----------------------|-----|
| | | Colombie- Britannique | | Territoires du Nord-Ouest | Total du Canada | | |
| millions de dollars | | | | | | | |
| 1984 | | | | | | | |
| 4,061 | 9,304 | 7,201 | 39 | 81 | 84,198 | En devise canadienne | 1 |
| 1,761 | 68 | 507 | - | - | 21,365 | En devises étrangères | 2 |
| 1985 | | | | | | | |
| 4,680 | 9,795 | 9,463 | 49 | 85 | 95,025 | En devise canadienne | 3 |
| 2,159 | 60 | 609 | - | - | 24,782 | En devises étrangères | 4 |
| 1986 | | | | | | | |
| 6,808 | 9,379 | 11,033 | 56 | 113 | 108,753 | En devise canadienne | 5 |
| 2,100 | 55 | 742 | - | - | 28,093 | En devises étrangères | 6 |
| 1987 | | | | | | | |
| 8,287 | 12,839 | 12,481 | 58 | 120 | 126,011 | En devise canadienne | 7 |
| 2,028 | 2,031 | 1,292 | - | - | 29,297 | En devises étrangères | 8 |
| 1988 | | | | | | | |
| 8,837 | 12,779 | 16,827 | 73 | 153 | 136,682 | En devise canadienne | 9 |
| 2,044 | 2,872 | 537 | - | - | 32,497 | En devises étrangères | 10 |
| 1989 | | | | | | | |
| 10,658 | 14,569 | 19,505 | 67 | 203 | 152,052 | En devise canadienne | 11 |
| 787 | 3,588 | 495 | - | - | 30,146 | En devises étrangères | 12 |
| 1990 | | | | | | | |
| 12,096 | 17,054 | 20,002 | 72 | 229 | 164,080 | En devise canadienne | 13 |
| 772 | 4,594 | 1,168 | - | - | 29,835 | En devises étrangères | 14 |
| 1991 | | | | | | | |
| 11,303 | 17,854 | 22,841 | 68 | 262 | 172,859 | En devise canadienne | 15 |
| 1,759 | 5,429 | 1,798 | - | - | 37,535 | En devises étrangères | 16 |
| 1992 | | | | | | | |
| 13,029 | 19,239 | 26,972 | 72 | 338 | 198,426 | En devise canadienne | 17 |
| 1,337 | 5,674 | 2,140 | - | - | 40,019 | En devises étrangères | 18 |

TABLE 1.12 Detailed Local Government Balance Sheet, as at December 31, 1990

| No. | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Québec | Ontario | Manitoba |
|-------------------------|--|-------------------|-------------------------------|---------------------|-----------------------|------------------|------------------|----------------|
| | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | | |
| thousands of dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | | | | | |
| 1 | Cash on hand and on deposit | 10,582 | 6,524 | 62,821 | 20,547 | 504,539 | 2,603,824 | 99,860 |
| 2 | Canadian currency | 10,582 | 6,524 | 62,808 | 20,547 | 504,539 | 2,543,027 | 99,860 |
| 3 | Cash in chartered banks | 9,827 | 6,524 | 62,808 | 20,547 | 497,607 | 2,264,910 | 99,860 |
| 4 | Cash in other financial institutions | 755 | - | - | - | 6,932 | 278,117 | - |
| 5 | Foreign currencies | - | - | 13 | - | - | 60,797 | - |
| 6 | Receivables | 74,388 | 5,190 | 92,509 | 35,029 | 1,743,214 | 2,875,308 | 145,302 |
| 7 | Taxes | 20,616 | 14 | 9,490 | - | 463,849 | 657,971 | 40,497 |
| 8 | Interest | 451 | 5 | 1,389 | 107 | 3,316 | 79,521 | 3,022 |
| 9 | Trade accounts | 2,978 | 1,243 | 30,264 | 22,074 | 213,930 | 748,642 | 15,107 |
| 10 | Governments | 43,491 | 2,675 | 48,383 | 4,949 | 851,788 | 1,368,057 | 75,865 |
| 11 | Federal government | 43 | - | 6,445 | 145 | 32,408 | 48,000 | 16,288 |
| 12 | Provincial and territorial governments | 43,448 | 2,675 | 41,938 | 4,804 | 819,380 | 1,320,057 | 59,577 |
| 13 | Government business enterprises | - | 63 | 949 | 780 | 14,654 | 16,842 | 2,027 |
| 14 | Federal government business enterprises | - | 9 | 895 | - | - | 16,842 | 47 |
| 15 | Provincial and territorial government business enterprises | - | - | - | - | - | - | 494 |
| 16 | Local government business enterprises | - | 54 | 54 | 780 | 14,654 | - | 1,486 |
| 17 | Other | 6,852 | 1,190 | 2,034 | 7,119 | 195,677 | 4,275 | 8,784 |
| 18 | Advances | - | 3,978 | 17,655 | 11,751 | 18,773 | 227,491 | 122,270 |
| | To: | | | | | | | |
| 19 | Local government business enterprises | - | 3,900 | 9,637 | 11,751 | - | 227,491 | 122,270 |
| 20 | Other | - | 78 | 8,018 | - | 18,773 | - | - |
| 21 | Securities | 8,561 | 901 | 121,184 | 12,382 | 510,936 | 2,709,343 | 334,877 |
| 22 | Treasury bills | - | - | 11,726 | 7,642 | 21,057 | 240,382 | - |
| 23 | Federal government | - | - | 6,941 | 7,639 | 8,636 | 211,263 | - |
| 24 | Provincial and territorial governments | - | - | 4,785 | 3 | 12,421 | 29,119 | - |
| 25 | Finance and short term paper | - | - | 104,112 | 2,502 | - | 1,130,092 | 149,165 |
| 26 | Bonds and debentures | 7,000 | - | 855 | 197 | 350,377 | 1,226,499 | 175,382 |
| 27 | Governments | 7,000 | - | 855 | 197 | 350,377 | 1,215,561 | 172,097 |
| 28 | Federal government | - | - | - | 30 | 3,871 | 235,534 | 62,821 |
| 29 | Provincial and territorial governments | - | - | 855 | 41 | 122,338 | 232,912 | 12,779 |
| 30 | Local governments | 7,000 | - | - | 126 | 224,168 | 747,115 | 96,497 |

TABLEAU 1.12 Bilan détaillé des administrations publiques locales au 31 décembre 1990

| Saskat- chewan | Alberta | British Columbia | Yukon | Northwest Territories | Canada Total | | No. |
|---------------------|-----------|--------------------------|-------|---------------------------------|-----------------------|--|-----|
| | | Colombie- Britannique | | Territoires du Nord-Ouest | Total du Canada | | |
| milliers de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 243,116 | 426,348 | 1,057,521 | 8,072 | 10,815 | 5,054,569 | Encaisse et dépôts | 1 |
| 242,793 | 426,333 | 1,057,521 | 8,072 | 10,815 | 4,993,421 | Monnaie canadienne | 2 |
| 197,330 | 370,151 | 1,048,746 | 8,072 | 10,815 | 4,597,197 | Dépôts dans les banques à charte | 3 |
| 45,463 | 56,182 | 8,775 | - | - | 396,224 | Dépôts dans d'autres institutions financières | 4 |
| 323 | 15 | - | - | - | 61,148 | Devises étrangères | 5 |
| 290,442 | 734,768 | 459,402 | 5,431 | 29,697 | 6,490,680 | Débiteurs | 6 |
| 140,022 | 306,858 | 109,961 | 1,432 | 2,673 | 1,753,383 | Impôts | 7 |
| 4,901 | 5,548 | 10,445 | 43 | - | 108,748 | Intérêts | 8 |
| 43,081 | 167,779 | 107,059 | 880 | 8,267 | 1,361,304 | Comptes-clients | 9 |
| 63,416 | 88,774 | 126,877 | 2,469 | 10,877 | 2,687,621 | Administrations publiques | 10 |
| 3,844 | 5,832 | 12,868 | 1,312 | 2,035 | 129,220 | Administration publique fédérale | 11 |
| 59,572 | 82,942 | 114,009 | 1,157 | 8,842 | 2,558,401 | Administrations publiques provinciales et territoriales | 12 |
| 2,786 | 125,856 | 429 | - | 130 | 164,516 | Entreprises publiques | 13 |
| - | - | - | - | 30 | 17,823 | Entreprises publiques fédérales | 14 |
| 2,786 | - | - | - | 100 | 3,380 | Entreprises publiques provinciales et territoriales | 15 |
| - | 125,856 | 429 | - | - | 143,313 | Entreprises publiques locales | 16 |
| 36,236 | 39,953 | 104,631 | 607 | 7,750 | 415,108 | Autres | 17 |
| 2,423 | 1,775,577 | 14,361 | 17 | - | 2,194,296 | Avances | 18 |
| 2,394 | 1,775,577 | 11,548 | - | - | 2,164,568 | Aux: Entreprises publiques locales | 19 |
| 29 | - | 2,813 | 17 | - | 29,728 | Autres | 20 |
| 336,917 | 967,199 | 1,457,178 | 4,301 | 358 | 6,464,137 | Titres | 21 |
| 67,342 | 227,558 | 270,853 | 527 | 328 | 847,415 | Bons du trésor | 22 |
| 52,475 | 227,366 | 187,280 | 527 | - | 702,127 | Administration publique fédérale | 23 |
| 14,867 | 192 | 83,573 | - | 328 | 145,288 | Administrations publiques provinciales et territoriales | 24 |
| 77,801 | 354,376 | 362,173 | 3,607 | 30 | 2,183,858 | Papier à court terme | 25 |
| 134,995 | 215,970 | 762,504 | 167 | - | 2,873,946 | Obligations | 26 |
| 131,871 | 215,970 | 762,354 | 167 | - | 2,856,449 | Administrations publiques | 27 |
| 35,037 | 132,293 | 121,035 | - | - | 590,621 | Administration publique fédérale | 28 |
| 44,089 | 22,442 | 228,237 | 167 | - | 663,860 | Administrations publiques provinciales et territoriales | 29 |
| 52,745 | 61,235 | 413,082 | - | - | 1,601,968 | Administrations publiques locales | 30 |

TABLE 1.12 Detailed Local Government Balance Sheet, as at December 31, 1990 - Continued

| No. | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Québec | Ontario | Manitoba |
|-----|----|-------------------|-------------------------------|---------------------|-----------------------|--------|---------|----------|
| | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | | |
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TABLEAU 1.12 Bilan détaillé des administrations publiques locales au 31 décembre 1990 - suite

| Saskat- chewan | Alberta | British Columbia | Yukon | Northwest Territories | Canada Total | | No. |
|------------------------------|-----------|--------------------------|--------|---------------------------------|-----------------------|---|-----|
| | | Colombie- Britannique | | Territoires du Nord-Ouest | Total du Canada | | |
| milliers de dollars | | | | | | | |
| ACTIF FINANCIER - fin | | | | | | | |
| 3,124 | - | 150 | - | - | 17,497 | Entreprises publiques | 31 |
| - | - | - | - | - | 2,146 | Entreprises publiques fédérales | 32 |
| 3,124 | - | 150 | - | - | 15,351 | Entreprises publiques provinciales et territoriales | 33 |
| 56,779 | 169,295 | 61,648 | - | - | 558,918 | Autres | 34 |
| 33,916 | 290,329 | 892,960 | 861 | 701 | 2,601,467 | Autre actif financier | 35 |
| - | 123,022 | 768,642 | - | - | 923,685 | Administrations publiques provinciales et territoriales | 36 |
| 33,916 | 167,307 | 124,318 | 861 | 701 | 1,677,782 | Autres | 37 |
| 906,814 | 4,194,221 | 3,881,422 | 18,682 | 41,571 | 22,805,149 | TOTAL, ACTIF FINANCIER | 38 |
| PASSIF | | | | | | | |
| - | - | - | - | - | - | Découverts bancaires | 39 |
| 121,348 | 856,263 | 446,342 | 5,325 | 13,843 | 5,145,657 | Créditeurs | 40 |
| 6,755 | - | 10,291 | - | - | 21,304 | Titres échus en circulation | 41 |
| 1,263 | 72,826 | 10,684 | - | - | 121,360 | Intérêts | 42 |
| 111,453 | 635,198 | 350,156 | 4,064 | 12,598 | 4,309,210 | Comptes - Fournisseurs | 43 |
| 399 | 45,402 | 68,262 | 1,261 | 1,245 | 324,195 | Administrations publiques | 44 |
| 3 | 1,813 | 43,832 | - | - | 103,513 | Administration publique fédérale | 45 |
| 396 | 43,589 | 24,430 | 1,261 | 1,245 | 220,682 | Administrations publiques provinciales et territoriales | 46 |
| 397 | 85,306 | 3,767 | - | - | 128,028 | Entreprises publiques | 47 |
| - | - | - | - | - | 16,780 | Entreprises publiques fédérales | 48 |
| - | - | - | - | - | 2,532 | Entreprises publiques provinciales et territoriales | 49 |
| 397 | 85,306 | 3,767 | - | - | 108,716 | Entreprises publiques locales | 50 |
| 1,081 | 17,531 | 3,182 | - | - | 241,560 | Autres | 51 |
| 49,131 | 185,988 | 604,416 | 1,047 | 2,119 | 6,331,752 | Avances | 52 |
| En provenance: | | | | | | | |
| 12,851 | 27,230 | 13,098 | 363 | - | 633,489 | D'administrations publiques | 53 |
| - | 13,792 | - | - | - | 13,995 | Administration publique fédérale | 54 |
| 12,851 | 13,438 | 13,098 | 363 | - | 619,494 | Administrations publiques provinciales et territoriales | 55 |

TABLE 1.12 Detailed Local Government Balance Sheet, as at December 31, 1990 - Concluded

| No. | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Québec | Ontario | Manitoba |
|-------------------------|--|-------------------|-------------------------------|---------------------|-----------------------|--------------|-----------|-----------|
| | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | | |
| thousands of dollars | | | | | | | | |
| LIABILITIES – Concluded | | | | | | | | |
| 56 | Government business enterprises | – | 264 | 29,404 | 83 | – | 385,069 | – |
| 57 | Federal government business enterprises | – | 264 | 29,404 | 83 | – | 384,952 | – |
| 58 | Provincial and territorial government business enterprises | – | – | – | – | – | 117 | – |
| 59 | Chartered banks | 113,000 | 13,000 | 30,082 | 15,000 | 644,000 | 354,000 | 98,000 |
| 60 | Other financial institutions | 15,074 | 294 | 12,173 | 26,418 | 1,488,390 | 1,155,578 | 544 |
| 61 | Other | 43 | 2,545 | 36,439 | 34 | 375,591 | 64,593 | 49,486 |
| 62 | Bonds and debentures | 477,510 | 74,552 | 498,857 | 308,636 | 13,396,270 | 4,134,912 | 1,295,648 |
| Issued to: | | | | | | | | |
| 63 | Governments | 391,786 | 63,593 | 417,926 | 233,107 | 110,770 | 123,736 | 458,273 |
| 64 | Federal government | 4,815 | 715 | 1,619 | 3,561 | 26,425 | – | 520 |
| 65 | Provincial and territorial governments | 386,971 | 62,878 | 416,307 | 227,769 | 84,345 | 81,905 | 364,686 |
| 66 | Local governments | – | – | – | 1,777 | – | 41,831 | 93,067 |
| 67 | Government business enterprises | 18,479 | 4,784 | 20,115 | 9,046 | 389,797 | 49,764 | 21,075 |
| 68 | Federal government business enterprises | 17,784 | 4,784 | 20,115 | 9,046 | 389,797 | 49,764 | 20,722 |
| 69 | Provincial and territorial government business enterprises | 695 | – | – | – | – | – | 353 |
| 70 | General public | 67,245 | 6,175 | 60,816 | 66,483 | 12,895,703 | 3,961,412 | 816,300 |
| Payable in: | | | | | | | | |
| 71 | Canadian currency | 67,245 | 6,175 | 55,410 | 66,483 | 11,575,746 | 3,530,870 | 740,907 |
| 72 | United States currency | – | – | 5,406 | – | 812,451 | 430,542 | 75,393 |
| 73 | Foreign currencies other than U.S. | – | – | – | – | 507,506 | – | – |
| 74 | Other liabilities | 25,107 | 657 | 46,447 | 7,286 | 245,805 | 334,120 | 66,128 |
| 75 | TOTAL LIABILITIES | 680,990 | 98,721 | 774,218 | 407,871 | 17,462,985 | 8,982,567 | 1,696,170 |
| 76 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (583,227) | (81,682) | (431,865) | (323,838) | (13,847,528) | (240,058) | (832,885) |

TABLEAU 1.12 Bilan détaillé des administrations publiques locales au 31 décembre 1990 - fin

| Saskat- chewan | Alberta | British Columbia | Yukon | Northwest Territories | Canada Total | | |
|---|-------------|--------------------------|--------|---------------------------------|-----------------------|---|----|
| | | Colombie- Britannique | | Territoires du Nord-Ouest | Total du Canada | | |
| milliers de dollars | | | | | | | |
| PASSIF - fin | | | | | | | |
| 181 | 59,275 | 5,168 | - | - | 479,444 | Des entreprises publiques | 56 |
| 178 | 13,553 | 5,154 | - | - | 433,588 | Entreprises publiques fédérales | 57 |
| 3 | 45,722 | 14 | - | - | 45,856 | Entreprises publiques provinciales et territoriales | 58 |
| 23,000 | 31,000 | 25,000 | 684 | 2,119 | 1,348,885 | Des banques à charte | 59 |
| - | 29,690 | 288,557 | - | - | 3,016,718 | D'autres institutions financières | 60 |
| 13,099 | 38,793 | 272,593 | - | - | 853,216 | D'autres | 61 |
| 430,594 | 5,643,673 | 4,590,821 | 11,127 | 44,113 | 30,906,713 | Obligations | 62 |
| Emises: | | | | | | | |
| 194,660 | 5,118,395 | 2,838,363 | 11,127 | 44,046 | 10,005,782 | Aux administrations publiques | 63 |
| 163 | 7,033 | 19,010 | - | 185 | 64,046 | Administration publique fédérale | 64 |
| 160,824 | 5,111,283 | 2,658,318 | 11,127 | 43,861 | 9,610,274 | Administrations publiques provinciales et territoriales | 65 |
| 33,673 | 79 | 161,035 | - | - | 331,462 | Administrations publiques locales | 66 |
| 5,157 | 44,267 | 107,364 | - | 67 | 669,915 | Aux entreprises publiques | 67 |
| 5,157 | 43,697 | 107,364 | - | 67 | 668,297 | Entreprises publiques fédérales | 68 |
| - | 570 | - | - | - | 1,618 | Entreprises publiques provinciales et territoriales | 69 |
| 230,777 | 481,011 | 1,645,094 | - | - | 20,231,016 | A la collectivité | 70 |
| Payables en monnaies: | | | | | | | |
| 228,226 | 466,582 | 1,329,631 | - | - | 18,067,275 | Du Canada | 71 |
| 2,551 | 14,429 | 300,703 | - | - | 1,641,475 | Des États-Unis | 72 |
| - | - | 14,760 | - | - | 522,266 | Des pays étrangers autres que les États-Unis | 73 |
| 63,213 | 162,702 | 353,034 | 644 | 10,523 | 1,315,666 | Autre passif | 74 |
| 664,286 | 6,848,626 | 5,994,613 | 18,143 | 70,598 | 43,699,788 | TOTAL, PASSIF | 75 |
| Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | | | | | | | |
| 242,528 | (2,654,405) | (2,113,191) | 539 | (29,027) | (20,894,639) | | 76 |

TABLE 1.13 Local Government Balance Sheet, as at December 31
NEWFOUNDLAND

| No. | 1976 | 1977 | 1978 | 1979 |
|---|-------|-------|-------|-------|
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 5 | 6 | 6 | 6 |
| 2 Receivables | 22 | 22 | 21 | 31 |
| 3 Advances | 1 | 1 | 1 | 2 |
| 4 Securities | 1 | 1 | 1 | 2 |
| 5 Other financial assets | 11 | 12 | 11 | 12 |
| 6 TOTAL FINANCIAL ASSETS | 40 | 42 | 40 | 53 |
| LIABILITIES | | | | |
| 7 Payables | 14 | 17 | 13 | 17 |
| 8 Bank Loans | 94 | 100 | 126 | 146 |
| 9 Advances | 2 | 1 | 1 | 2 |
| 10 Bonds and debentures | 144 | 163 | 200 | 224 |
| 11 Other liabilities | 9 | 9 | 7 | 8 |
| 12 TOTAL LIABILITIES | 263 | 290 | 347 | 397 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (223) | (248) | (307) | (344) |
| 14 Total financial assets per capita (\$) | 71 | 74 | 70 | 93 |
| 15 Total liabilities per capita (\$) | 465 | 511 | 609 | 694 |
| 16 Population at April 1 (thousands) | 566 | 568 | 570 | 572 |
| No. | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 15 | 13 | 16 | 15 |
| 2 Receivables | 45 | 49 | 56 | 53 |
| 3 Advances | 1 | 1 | - | - |
| 4 Securities | 2 | 2 | 1 | 5 |
| 5 Other financial assets | 18 | 18 | 15 | 17 |
| 6 TOTAL FINANCIAL ASSETS | 81 | 83 | 88 | 90 |
| LIABILITIES | | | | |
| 7 Payables | 32 | 35 | 37 | 37 |
| 8 Bank Loans | 88 | 55 | 66 | 72 |
| 9 Advances | 16 | 17 | 22 | 22 |
| 10 Bonds and debentures | 332 | 395 | 404 | 414 |
| 11 Other liabilities | 8 | 9 | 13 | 10 |
| 12 TOTAL LIABILITIES | 476 | 511 | 542 | 555 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (395) | (428) | (454) | (465) |
| 14 Total financial assets per capita (\$) | 139 | 143 | 153 | 156 |
| 15 Total liabilities per capita (\$) | 819 | 883 | 939 | 964 |
| 16 Population at April 1 (thousands) | 581 | 579 | 577 | 576 |

TABLEAU 1.13 Bilan des administrations publiques locales, au 31 décembre
TERRE-NEUVE

| 1980 | 1981 | 1982 | 1983 | | No. |
|---------------------|-------|-------|--------|---|-----|
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 8 | 10 | 12 | 14 | Encaisse et dépôts | 1 |
| 31 | 42 | 39 | 41 | Débiteurs | 2 |
| 1 | 1 | 1 | 1 | Avances | 3 |
| 2 | 3 | 2 | 3 | Titres | 4 |
| 11 | 14 | 13 | 16 | Autre actif financier | 5 |
| 53 | 70 | 67 | 75 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 24 | 24 | 25 | 28 | Créditeurs | 7 |
| 143 | 164 | 125 | 136 | Emprunts bancaires | 8 |
| 10 | 3 | 7 | 8 | Avances | 9 |
| 228 | 277 | 283 | 302 | Obligations | 10 |
| 6 | 7 | 7 | 7 | Autre passif | 11 |
| 411 | 475 | 447 | 481 | TOTAL, PASSIF | 12 |
| (358) | (405) | (380) | (406) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 92 | 122 | 116 | 129 | Total, actif financier par tête (\$) | 14 |
| 714 | 826 | 771 | 828 | Total, passif par tête (\$) | 15 |
| 576 | 575 | 580 | 581 | Population au 1er avril (milliers) | 16 |
| 1988 | 1989 | 1990 | 1991 E | | No. |
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 16 | 12 | 11 | 12 | Encaisse et dépôts | 1 |
| 53 | 68 | 74 | 81 | Débiteurs | 2 |
| - | - | - | - | Avances | 3 |
| 6 | 7 | 9 | 11 | Titres | 4 |
| 16 | 3 | 4 | 4 | Autre actif financier | 5 |
| 91 | 90 | 98 | 108 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 39 | 40 | 42 | 43 | Créditeurs | 7 |
| 81 | 104 | 113 | 99 | Emprunts bancaires | 8 |
| 23 | 23 | 24 | 25 | Avances | 9 |
| 444 | 456 | 477 | 532 | Obligations | 10 |
| 9 | 20 | 25 | 29 | Autre passif | 11 |
| 596 | 643 | 681 | 728 | TOTAL, PASSIF | 12 |
| (505) | (553) | (583) | (620) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 157 | 156 | 169 | 186 | Total, actif financier par tête (\$) | 14 |
| 1,031 | 1,112 | 1,176 | 1,253 | Total, passif par tête (\$) | 15 |
| 578 | 578 | 579 | 581 | Population au 1er avril (milliers) | 16 |

TABLE 1.13 Local Government Balance Sheet, as at December 31 - Continued
PRINCE EDWARD ISLAND

| No. | 1976 | 1977 | 1978 | 1979 |
|---|------|------|------|------|
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 2 | 2 | 3 | 4 |
| 2 Receivables | 7 | 8 | 8 | 9 |
| 3 Advances | - | 1 | 1 | 1 |
| 4 Securities | 7 | 6 | 7 | 7 |
| 5 Other financial assets | 2 | 2 | 2 | - |
| 6 TOTAL FINANCIAL ASSETS | 18 | 19 | 21 | 21 |
| LIABILITIES | | | | |
| 7 Payables | 6 | 7 | 9 | 3 |
| 8 Bank Loans | 2 | 2 | 3 | 5 |
| 9 Advances | 2 | 4 | 4 | 6 |
| 10 Bonds and debentures | 39 | 39 | 41 | 49 |
| 11 Other liabilities | 1 | - | - | - |
| 12 TOTAL LIABILITIES | 50 | 52 | 57 | 63 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (32) | (33) | (36) | (42) |
| 14 Total financial assets per capita (\$) | 150 | 156 | 171 | 169 |
| 15 Total liabilities per capita (\$) | 417 | 426 | 463 | 508 |
| 16 Population at April 1 (thousands) | 120 | 122 | 123 | 124 |
| No. | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 7 | 7 | 7 | 7 |
| 2 Receivables | 3 | 4 | 4 | 7 |
| 3 Advances | 5 | 5 | 5 | 5 |
| 4 Securities | 2 | 2 | 1 | 1 |
| 5 Other financial assets | 1 | - | - | 1 |
| 6 TOTAL FINANCIAL ASSETS | 18 | 18 | 17 | 21 |
| LIABILITIES | | | | |
| 7 Payables | 4 | 4 | 5 | 6 |
| 8 Bank Loans | 7 | 11 | 12 | 17 |
| 9 Advances | 1 | 2 | 13 | 9 |
| 10 Bonds and debentures | 52 | 56 | 55 | 63 |
| 11 Other liabilities | 1 | 1 | 2 | 3 |
| 12 TOTAL LIABILITIES | 65 | 74 | 87 | 98 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (47) | (56) | (70) | (77) |
| 14 Total financial assets per capita (\$) | 141 | 140 | 132 | 162 |
| 15 Total liabilities per capita (\$) | 508 | 574 | 674 | 754 |
| 16 Population at April 1 (thousands) | 128 | 129 | 129 | 130 |

TABLEAU 1.13 Bilan des administrations publiques locales, au 31 décembre - suite
ÎLE-DU-PRINCE-ÉDOUARD

| 1980 | 1981 | 1982 | 1983 | | No. |
|------------------------|------|------|--------|---|-----|
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 3 | 4 | 6 | 6 | Encaisse et dépôts | 1 |
| 10 | 4 | 4 | 4 | Débiteurs | 2 |
| 1 | 2 | 2 | 5 | Avances | 3 |
| 7 | 4 | 3 | 2 | Titres | 4 |
| - | - | - | 1 | Autre actif financier | 5 |
| 21 | 14 | 15 | 18 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 3 | 3 | 4 | 4 | Créditeurs | 7 |
| 5 | 3 | 4 | 4 | Emprunts bancaires | 8 |
| 7 | 2 | 4 | 4 | Avances | 9 |
| 51 | 51 | 53 | 53 | Obligations | 10 |
| - | - | 1 | - | Autre passif | 11 |
| 66 | 59 | 66 | 65 | TOTAL, PASSIF | 12 |
| (45) | (45) | (51) | (47) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 169 | 113 | 120 | 142 | Total, actif financier par tête (\$) | 14 |
| 532 | 476 | 528 | 512 | Total, passif par tête (\$) | 15 |
| 124 | 124 | 125 | 127 | Population au 1er avril (milliers) | 16 |
| 1988 | 1989 | 1990 | 1991 E | | No. |
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 8 | 5 | 7 | 6 | Encaisse et dépôts | 1 |
| 7 | 3 | 5 | 7 | Débiteurs | 2 |
| 4 | 4 | 4 | 4 | Avances | 3 |
| 2 | 1 | 1 | 2 | Titres | 4 |
| 2 | - | - | - | Autre actif financier | 5 |
| 23 | 13 | 17 | 19 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 4 | 8 | 7 | 7 | Créditeurs | 7 |
| 24 | 10 | 13 | 9 | Emprunts bancaires | 8 |
| 8 | - | 3 | 3 | Avances | 9 |
| 62 | 68 | 75 | 92 | Obligations | 10 |
| 3 | 2 | 1 | 1 | Autre passif | 11 |
| 101 | 88 | 99 | 112 | TOTAL, PASSIF | 12 |
| (78) | (75) | (82) | (93) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 176 | 99 | 130 | 146 | Total, actif financier par tête (\$) | 14 |
| 771 | 672 | 756 | 862 | Total, passif par tête (\$) | 15 |
| 131 | 131 | 131 | 130 | Population au 1er avril (milliers) | 16 |

TABLE 1.13 Local Government Balance Sheet, as at December 31 - Continued
NOVA SCOTIA

| No. | 1976 | 1977 | 1978 | 1979 | |
|---------------------|--|-------|-------|-------|-------|
| millions of dollars | | | | | |
| FINANCIAL ASSETS | | | | | |
| 1 | Cash on hand and on deposit | 20 | 24 | 32 | 46 |
| 2 | Receivables | 56 | 70 | 92 | 93 |
| 3 | Advances | 2 | 2 | 2 | 2 |
| 4 | Securities | 12 | 12 | 16 | 11 |
| 5 | Other financial assets | 14 | 16 | 24 | 27 |
| 6 | TOTAL FINANCIAL ASSETS | 104 | 124 | 166 | 179 |
| LIABILITIES | | | | | |
| 7 | Payables | 67 | 85 | 99 | 59 |
| 8 | Bank Loans | 89 | 78 | 88 | 123 |
| 9 | Advances | 42 | 63 | 48 | 34 |
| 10 | Bonds and debentures | 275 | 313 | 334 | 341 |
| 11 | Other liabilities | 10 | 11 | 21 | 18 |
| 12 | TOTAL LIABILITIES | 483 | 550 | 590 | 575 |
| 13 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (379) | (426) | (424) | (396) |
| 14 | Total financial assets per capita (\$) | 124 | 147 | 195 | 210 |
| 15 | Total liabilities per capita (\$) | 575 | 651 | 694 | 674 |
| 16 | Population at April 1 (thousands) | 840 | 845 | 850 | 853 |
| No. | 1984 | 1985 | 1986 | 1987 | |
| millions of dollars | | | | | |
| FINANCIAL ASSETS | | | | | |
| 1 | Cash on hand and on deposit | 165 | 152 | 108 | 104 |
| 2 | Receivables | 55 | 60 | 71 | 67 |
| 3 | Advances | 10 | 14 | 13 | 9 |
| 4 | Securities | 20 | 31 | 60 | 76 |
| 5 | Other financial assets | 37 | 36 | 73 | 75 |
| 6 | TOTAL FINANCIAL ASSETS | 287 | 293 | 325 | 331 |
| LIABILITIES | | | | | |
| 7 | Payables | 80 | 111 | 127 | 135 |
| 8 | Bank Loans | 22 | 22 | 13 | 14 |
| 9 | Advances | 45 | 50 | 60 | 64 |
| 10 | Bonds and debentures | 410 | 389 | 410 | 431 |
| 11 | Other liabilities | 31 | 27 | 32 | 33 |
| 12 | TOTAL LIABILITIES | 588 | 599 | 642 | 677 |
| 13 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (301) | (306) | (317) | (346) |
| 14 | Total financial assets per capita (\$) | 324 | 329 | 363 | 368 |
| 15 | Total liabilities per capita (\$) | 663 | 672 | 717 | 753 |
| 16 | Population at April 1 (thousands) | 887 | 891 | 895 | 899 |

TABLEAU 1.13 Bilan des administrations publiques locales, au 31 décembre - suite
NOUVELLE-ÉCOSSE

| 1980 | 1981 | 1982 | 1983 | | No. |
|------------------------|-------|-------|--------|---|-----|
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 56 | 70 | 122 | 155 | Encaisse et dépôts | 1 |
| 100 | 90 | 71 | 55 | Débiteurs | 2 |
| 1 | - | 6 | 10 | Avances | 3 |
| 13 | 11 | 15 | 16 | Titres | 4 |
| 34 | 42 | 35 | 32 | Autre actif financier | 5 |
| 204 | 213 | 249 | 268 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 62 | 62 | 61 | 78 | Créditeurs | 7 |
| 68 | 49 | 32 | 20 | Emprunts bancaires | 8 |
| 48 | 42 | 44 | 43 | Avances | 9 |
| 415 | 427 | 458 | 442 | Obligations | 10 |
| 24 | 30 | 25 | 27 | Autre passif | 11 |
| 617 | 610 | 620 | 610 | TOTAL, PASSIF | 12 |
| (413) | (397) | (371) | (342) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 238 | 248 | 287 | 305 | Total, actif financier par tête (\$) | 14 |
| 721 | 709 | 713 | 695 | Total, passif par tête (\$) | 15 |
| 856 | 860 | 869 | 878 | Population au 1er avril (milliers) | 16 |
| 1988 | 1989 | 1990 | 1991 E | | No. |
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 54 | 72 | 63 | 68 | Encaisse et dépôts | 1 |
| 69 | 82 | 92 | 94 | Débiteurs | 2 |
| 10 | 18 | 18 | 30 | Avances | 3 |
| 127 | 113 | 121 | 122 | Titres | 4 |
| 78 | 49 | 48 | 49 | Autre actif financier | 5 |
| 338 | 334 | 342 | 363 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 152 | 117 | 121 | 130 | Créditeurs | 7 |
| 19 | 25 | 30 | 28 | Emprunts bancaires | 8 |
| 76 | 78 | 78 | 82 | Avances | 9 |
| 445 | 468 | 499 | 525 | Obligations | 10 |
| 39 | 56 | 46 | 49 | Autre passif | 11 |
| 731 | 744 | 774 | 814 | TOTAL, PASSIF | 12 |
| (393) | (410) | (432) | (451) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 374 | 367 | 373 | 395 | Total, actif financier par tête (\$) | 14 |
| 809 | 817 | 845 | 885 | Total, passif par tête (\$) | 15 |
| 904 | 911 | 916 | 920 | Population au 1er avril (milliers) | 16 |

TABLE 1.13 Local Government Balance Sheet, as at December 31 - Continued
NEW BRUNSWICK

| No. | 1976 | 1977 | 1978 | 1979 |
|---|-------|-------|-------|-------|
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 6 | 7 | 8 | 7 |
| 2 Receivables | 13 | 17 | 18 | 16 |
| 3 Advances | 6 | 7 | 7 | 7 |
| 4 Securities | 9 | 9 | 10 | 10 |
| 5 Other financial assets | 3 | 3 | 2 | 2 |
| 6 TOTAL FINANCIAL ASSETS | 37 | 43 | 45 | 42 |
| LIABILITIES | | | | |
| 7 Payables | 17 | 19 | 18 | 17 |
| 8 Bank Loans | 37 | 34 | 28 | 31 |
| 9 Advances | 12 | 10 | 15 | 11 |
| 10 Bonds and debentures | 169 | 202 | 227 | 244 |
| 11 Other liabilities | 4 | 5 | 7 | 8 |
| 12 TOTAL LIABILITIES | 239 | 270 | 295 | 311 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (202) | (227) | (250) | (269) |
| 14 Total financial assets per capita (\$) | 53 | 61 | 64 | 59 |
| 15 Total liabilities per capita (\$) | 343 | 385 | 419 | 440 |
| 16 Population at April 1 (thousands) | 697 | 701 | 704 | 707 |
| No. | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 16 | 20 | 20 | 27 |
| 2 Receivables | 25 | 28 | 24 | 29 |
| 3 Advances | 8 | 7 | 7 | 6 |
| 4 Securities | 6 | 7 | 6 | 6 |
| 5 Other financial assets | 10 | 14 | 10 | 9 |
| 6 TOTAL FINANCIAL ASSETS | 65 | 76 | 67 | 77 |
| LIABILITIES | | | | |
| 7 Payables | 30 | 29 | 31 | 37 |
| 8 Bank Loans | 11 | 19 | 9 | 10 |
| 9 Advances | 8 | 17 | 17 | 29 |
| 10 Bonds and debentures | 321 | 322 | 322 | 317 |
| 11 Other liabilities | 9 | 15 | 17 | 27 |
| 12 TOTAL LIABILITIES | 379 | 402 | 396 | 420 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (314) | (326) | (329) | (343) |
| 14 Total financial assets per capita (\$) | 90 | 105 | 92 | 105 |
| 15 Total liabilities per capita (\$) | 523 | 553 | 543 | 574 |
| 16 Population at April 1 (thousands) | 725 | 727 | 729 | 732 |

TABLEAU 1.13 Bilan des administrations publiques locales, au 31 décembre - suite
NOUVEAU BRUNSWICK

| 1980 | 1981 | 1982 | 1983 | | No. |
|------------------------|-------|-------|--------|---|-----|
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 7 | 5 | 14 | 16 | Encaisse et dépôts | 1 |
| 18 | 24 | 21 | 24 | Débiteurs | 2 |
| 8 | 6 | 6 | 8 | Avances | 3 |
| 8 | 8 | 7 | 8 | Titres | 4 |
| 2 | 3 | 4 | 9 | Autre actif financier | 5 |
| 43 | 46 | 52 | 65 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 19 | 21 | 24 | 28 | Créditeurs | 7 |
| 46 | 39 | 19 | 16 | Emprunts bancaires | 8 |
| 7 | 8 | 12 | 9 | Avances | 9 |
| 251 | 267 | 292 | 314 | Obligations | 10 |
| 7 | 6 | 9 | 16 | Autre passif | 11 |
| 330 | 341 | 356 | 383 | TOTAL, PASSIF | 12 |
| (287) | (295) | (304) | (318) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 61 | 65 | 73 | 90 | Total, actif financier par tête (\$) | 14 |
| 466 | 481 | 498 | 531 | Total, passif par tête (\$) | 15 |
| 708 | 709 | 715 | 721 | Population au 1er avril (milliers) | 16 |
| 1988 | 1989 | 1990 | 1991 E | | No. |
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 25 | 23 | 21 | 19 | Encaisse et dépôts | 1 |
| 32 | 29 | 35 | 41 | Débiteurs | 2 |
| 7 | 11 | 12 | 8 | Avances | 3 |
| 7 | 7 | 12 | 10 | Titres | 4 |
| 11 | 7 | 4 | 13 | Autre actif financier | 5 |
| 82 | 77 | 84 | 91 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 38 | 44 | 50 | 54 | Créditeurs | 7 |
| 14 | 10 | 15 | 22 | Emprunts bancaires | 8 |
| 29 | 14 | 27 | 48 | Avances | 9 |
| 312 | 315 | 309 | 314 | Obligations | 10 |
| 27 | 6 | 7 | 12 | Autre passif | 11 |
| 420 | 389 | 408 | 450 | TOTAL, PASSIF | 12 |
| (338) | (312) | (324) | (359) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 111 | 104 | 112 | 121 | Total, actif financier par tête (\$) | 14 |
| 570 | 524 | 546 | 601 | Total, passif par tête (\$) | 15 |
| 737 | 742 | 747 | 749 | Population au 1er avril (milliers) | 16 |

TABLE 1.13 Local Government Balance Sheet, as at December 31 - Continued
QUÉBEC

| No. | 1976 | 1977 | 1978 | 1979 | |
|---------------------|--|---------|----------|----------|----------|
| millions of dollars | | | | | |
| FINANCIAL ASSETS | | | | | |
| 1 | Cash on hand and on deposit | 216 | 277 | 255 | 289 |
| 2 | Receivables | 935 | 1,250 | 1,350 | 1,408 |
| 3 | Advances | 12 | 12 | 13 | 27 |
| 4 | Securities | 57 | 56 | 58 | 114 |
| 5 | Other financial assets | 30 | 30 | 35 | 31 |
| 6 | TOTAL FINANCIAL ASSETS | 1,250 | 1,625 | 1,711 | 1,869 |
| LIABILITIES | | | | | |
| 7 | Payables | 425 | 450 | 491 | 550 |
| 8 | Bank Loans | 1,343 | 976 | 887 | 1,145 |
| 9 | Advances | 298 | 639 | 717 | 399 |
| 10 | Bonds and debentures | 4,818 | 5,732 | 7,065 | 7,830 |
| 11 | Other liabilities | 169 | 156 | 162 | 205 |
| 12 | TOTAL LIABILITIES | 7,053 | 7,953 | 9,322 | 10,129 |
| 13 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (5,803) | (6,328) | (7,611) | (8,260) |
| 14 | Total financial assets per capita (\$) | 194 | 252 | 264 | 287 |
| 15 | Total liabilities per capita (\$) | 1,094 | 1,232 | 1,439 | 1,555 |
| 16 | Population at April 1 (thousands) | 6,447 | 6,455 | 6,476 | 6,512 |
| No. | 1984 | 1985 | 1986 | 1987 | |
| millions of dollars | | | | | |
| FINANCIAL ASSETS | | | | | |
| 1 | Cash on hand and on deposit | 496 | 485 | 465 | 523 |
| 2 | Receivables | 1,052 | 1,051 | 1,262 | 1,275 |
| 3 | Advances | 63 | 67 | 18 | 20 |
| 4 | Securities | 230 | 200 | 380 | 489 |
| 5 | Other financial assets | 122 | 196 | 212 | 195 |
| 6 | TOTAL FINANCIAL ASSETS | 1,963 | 1,999 | 2,337 | 2,502 |
| LIABILITIES | | | | | |
| 7 | Payables | 793 | 814 | 937 | 997 |
| 8 | Bank Loans | 609 | 668 | 622 | 647 |
| 9 | Advances | 532 | 639 | 626 | 746 |
| 10 | Bonds and debentures | 9,425 | 10,135 | 11,021 | 11,664 |
| 11 | Other liabilities | 215 | 290 | 343 | 475 |
| 12 | TOTAL LIABILITIES | 11,574 | 12,546 | 13,549 | 14,529 |
| 13 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (9,611) | (10,547) | (11,212) | (12,027) |
| 14 | Total financial assets per capita (\$) | 294 | 298 | 344 | 366 |
| 15 | Total liabilities per capita (\$) | 1,733 | 1,867 | 1,995 | 2,124 |
| 16 | Population at April 1 (thousands) | 6,679 | 6,719 | 6,790 | 6,842 |

TABLEAU 1.13 Bilan des administrations publiques locales, au 31 décembre - suite
QUÉBEC

| 1980 | 1981 | 1982 | 1983 | | No. |
|------------------------|----------|----------|----------|---|-----|
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 250 | 379 | 462 | 564 | Encaisse et dépôts | 1 |
| 1,457 | 1,420 | 997 | 1,123 | Débiteurs | 2 |
| 46 | 43 | 56 | 53 | Avances | 3 |
| 120 | 99 | 102 | 164 | Titres | 4 |
| 40 | 56 | 96 | 102 | Autre actif financier | 5 |
| 1,913 | 1,997 | 1,713 | 2,006 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 499 | 557 | 536 | 732 | Créditeurs | 7 |
| 1,186 | 1,453 | 1,234 | 823 | Emprunts bancaires | 8 |
| 594 | 124 | 197 | 543 | Avances | 9 |
| 7,943 | 7,913 | 8,298 | 8,750 | Obligations | 10 |
| 221 | 181 | 226 | 267 | Autre passif | 11 |
| 10,443 | 10,228 | 10,491 | 11,115 | TOTAL, PASSIF | 12 |
| (8,530) | (8,231) | (8,778) | (9,109) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 292 | 303 | 259 | 302 | Total, actif financier par tête (\$) | 14 |
| 1,593 | 1,552 | 1,586 | 1,673 | Total, passif par tête (\$) | 15 |
| 6,554 | 6,592 | 6,616 | 6,645 | Population au 1er avril (milliers) | 16 |
| 1988 | 1989 | 1990 | 1991 E | | No. |
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 610 | 675 | 504 | 506 | Encaisse et dépôts | 1 |
| 1,167 | 1,651 | 1,743 | 1,850 | Débiteurs | 2 |
| 20 | 18 | 19 | 20 | Avances | 3 |
| 515 | 413 | 511 | 533 | Titres | 4 |
| 175 | 633 | 838 | 931 | Autre actif financier | 5 |
| 2,487 | 3,390 | 3,615 | 3,840 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 1,105 | 1,070 | 1,108 | 1,119 | Créditeurs | 7 |
| 587 | 1,153 | 644 | 559 | Emprunts bancaires | 8 |
| 844 | 967 | 2,069 | 2,239 | Avances | 9 |
| 11,947 | 12,545 | 13,396 | 14,521 | Obligations | 10 |
| 574 | 622 | 246 | 219 | Autre passif | 11 |
| 15,057 | 16,357 | 17,463 | 18,657 | TOTAL, PASSIF | 12 |
| (12,570) | (12,967) | (13,848) | (14,817) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 359 | 484 | 512 | 538 | Total, actif financier par tête (\$) | 14 |
| 2,174 | 2,338 | 2,472 | 2,616 | Total, passif par tête (\$) | 15 |
| 6,926 | 6,997 | 7,063 | 7,132 | Population au 1er avril (milliers) | 16 |

TABLE 1.13 Local Government Balance Sheet, as at December 31 - Continued
ONTARIO

| No. | 1976 | 1977 | 1978 | 1979 |
|---|---------|---------|---------|---------|
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 460 | 541 | 576 | 618 |
| 2 Receivables | 776 | 935 | 979 | 1,003 |
| 3 Advances | 229 | 186 | 274 | 296 |
| 4 Securities | 819 | 948 | 972 | 883 |
| 5 Other financial assets | 108 | 79 | 91 | 136 |
| 6 TOTAL FINANCIAL ASSETS | 2,392 | 2,689 | 2,892 | 2,936 |
| LIABILITIES | | | | |
| 7 Payables | 557 | 654 | 719 | 775 |
| 8 Bank Loans | 156 | 142 | 169 | 160 |
| 9 Advances | 332 | 449 | 530 | 693 |
| 10 Bonds and debentures | 4,400 | 4,682 | 4,768 | 4,678 |
| 11 Other liabilities | 89 | 83 | 62 | 102 |
| 12 TOTAL LIABILITIES | 5,534 | 6,010 | 6,248 | 6,408 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (3,142) | (3,321) | (3,356) | (3,472) |
| 14 Total financial assets per capita (\$) | 281 | 313 | 334 | 336 |
| 15 Total liabilities per capita (\$) | 651 | 699 | 721 | 733 |
| 16 Population at April 1 (thousands) | 8,500 | 8,594 | 8,663 | 8,742 |
| No. | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 1,238 | 1,490 | 1,594 | 1,589 |
| 2 Receivables | 1,492 | 1,609 | 1,683 | 1,725 |
| 3 Advances | 278 | 258 | 270 | 290 |
| 4 Securities | 1,617 | 1,593 | 1,950 | 2,344 |
| 5 Other financial assets | 130 | 135 | 162 | 165 |
| 6 TOTAL FINANCIAL ASSETS | 4,755 | 5,085 | 5,659 | 6,113 |
| LIABILITIES | | | | |
| 7 Payables | 1,159 | 1,271 | 1,388 | 1,253 |
| 8 Bank Loans | 147 | 142 | 161 | 144 |
| 9 Advances | 989 | 1,029 | 1,029 | 975 |
| 10 Bonds and debentures | 4,538 | 4,070 | 4,067 | 4,279 |
| 11 Other liabilities | 169 | 153 | 159 | 164 |
| 12 TOTAL LIABILITIES | 7,002 | 6,665 | 6,804 | 6,815 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (2,247) | (1,580) | (1,145) | (702) |
| 14 Total financial assets per capita (\$) | 512 | 539 | 588 | 622 |
| 15 Total liabilities per capita (\$) | 753 | 707 | 707 | 694 |
| 16 Population at April 1 (thousands) | 9,296 | 9,431 | 9,623 | 9,822 |

TABLEAU 1.13 Bilan des administrations publiques locales, au 31 décembre - suite
ONTARIO

| 1980 | 1981 | 1982 | 1983 | | No. |
|------------------------|---------|---------|---------|---|-----|
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 792 | 1,001 | 1,136 | 1,076 | Encaisse et dépôts | 1 |
| 1,072 | 1,272 | 1,508 | 1,546 | Débiteurs | 2 |
| 296 | 267 | 264 | 267 | Avances | 3 |
| 946 | 1,106 | 1,203 | 1,393 | Titres | 4 |
| 142 | 157 | 112 | 126 | Autre actif financier | 5 |
| 3,248 | 3,803 | 4,223 | 4,408 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 766 | 885 | 904 | 1,021 | Créditeurs | 7 |
| 202 | 216 | 180 | 143 | Emprunts bancaires | 8 |
| 801 | 881 | 925 | 936 | Avances | 9 |
| 4,664 | 4,536 | 4,640 | 4,600 | Obligations | 10 |
| 77 | 203 | 281 | 174 | Autre passif | 11 |
| 6,510 | 6,721 | 6,930 | 6,874 | TOTAL, PASSIF | 12 |
| (3,262) | (2,918) | (2,707) | (2,466) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 369 | 426 | 467 | 481 | Total, actif financier par tête (\$) | 14 |
| 739 | 753 | 766 | 750 | Total, passif par tête (\$) | 15 |
| 8,812 | 8,922 | 9,043 | 9,168 | Population au 1er avril (milliers) | 16 |
| 1988 | 1989 | 1990 | 1991 E | | No. |
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 1,557 | 2,459 | 2,604 | 2,145 | Encaisse et dépôts | 1 |
| 1,784 | 2,384 | 2,875 | 3,162 | Débiteurs | 2 |
| 310 | 224 | 227 | 477 | Avances | 3 |
| 2,614 | 2,812 | 2,709 | 3,115 | Titres | 4 |
| 161 | 319 | 327 | 367 | Autre actif financier | 5 |
| 6,426 | 8,198 | 8,742 | 9,266 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 1,147 | 2,070 | 2,188 | 1,916 | Créditeurs | 7 |
| 169 | 251 | 354 | 609 | Emprunts bancaires | 8 |
| 968 | 1,511 | 1,972 | 1,941 | Avances | 9 |
| 4,292 | 4,105 | 4,135 | 5,008 | Obligations | 10 |
| 169 | 295 | 334 | 336 | Autre passif | 11 |
| 6,745 | 8,232 | 8,983 | 9,810 | TOTAL, PASSIF | 12 |
| (319) | (34) | (241) | (544) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 637 | 797 | 838 | 877 | Total, actif financier par tête (\$) | 14 |
| 669 | 800 | 861 | 928 | Total, passif par tête (\$) | 15 |
| 10,081 | 10,284 | 10,433 | 10,567 | Population au 1er avril (milliers) | 16 |

TABLE 1.13 Local Government Balance Sheet, as at December 31 - Continued
MANITOBA

| No. | 1976 | 1977 | 1978 | 1979 |
|---|-------|-------|-------|-------|
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 78 | 103 | 145 | 190 |
| 2 Receivables | 167 | 193 | 135 | 146 |
| 3 Advances | 60 | 59 | 60 | 57 |
| 4 Securities | 127 | 137 | 172 | 215 |
| 5 Other financial assets | 13 | 14 | 15 | 25 |
| 6 TOTAL FINANCIAL ASSETS | 445 | 506 | 527 | 633 |
| LIABILITIES | | | | |
| 7 Payables | 54 | 58 | 67 | 95 |
| 8 Bank Loans | 78 | 78 | 53 | 52 |
| 9 Advances | 32 | 37 | 28 | 15 |
| 10 Bonds and debentures | 516 | 594 | 660 | 697 |
| 11 Other liabilities | 16 | 20 | 39 | 14 |
| 12 TOTAL LIABILITIES | 696 | 787 | 847 | 873 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (251) | (281) | (320) | (240) |
| 14 Total financial assets per capita (\$) | 429 | 485 | 507 | 612 |
| 15 Total liabilities per capita (\$) | 671 | 755 | 815 | 843 |
| 16 Population at April 1 (thousands) | 1,038 | 1,043 | 1,039 | 1,035 |
| No. | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 298 | 279 | 133 | 139 |
| 2 Receivables | 100 | 110 | 111 | 111 |
| 3 Advances | 68 | 69 | 75 | 90 |
| 4 Securities | 173 | 220 | 345 | 311 |
| 5 Other financial assets | 49 | 44 | 39 | 38 |
| 6 TOTAL FINANCIAL ASSETS | 688 | 722 | 703 | 689 |
| LIABILITIES | | | | |
| 7 Payables | 192 | 201 | 195 | 204 |
| 8 Bank Loans | 51 | 22 | 59 | 68 |
| 9 Advances | 16 | 24 | 15 | 3 |
| 10 Bonds and debentures | 936 | 979 | 1,044 | 1,142 |
| 11 Other liabilities | 20 | 35 | 45 | 36 |
| 12 TOTAL LIABILITIES | 1,215 | 1,261 | 1,358 | 1,453 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (527) | (539) | (655) | (764) |
| 14 Total financial assets per capita (\$) | 635 | 661 | 640 | 624 |
| 15 Total liabilities per capita (\$) | 1,122 | 1,154 | 1,236 | 1,316 |
| 16 Population at April 1 (thousands) | 1,083 | 1,093 | 1,099 | 1,104 |

TABLEAU 1.13 Bilan des administrations publiques locales, au 31 décembre - suite
MANITOBA

| 1980 | 1981 | 1982 | 1983 | | No. |
|------------------------|-------|-------|--------|---|-----|
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 200 | 255 | 283 | 279 | Encaisse et dépôts | 1 |
| 117 | 83 | 97 | 105 | Débiteurs | 2 |
| 66 | 67 | 64 | 64 | Avances | 3 |
| 219 | 158 | 178 | 177 | Titres | 4 |
| 13 | 16 | 23 | 20 | Autre actif financier | 5 |
| 615 | 579 | 645 | 645 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 82 | 144 | 166 | 172 | Créditeurs | 7 |
| 37 | 13 | 16 | 21 | Emprunts bancaires | 8 |
| 11 | 22 | 28 | 28 | Avances | 9 |
| 748 | 862 | 885 | 877 | Obligations | 10 |
| 41 | 24 | 19 | 16 | Autre passif | 11 |
| 919 | 1,065 | 1,114 | 1,114 | TOTAL, PASSIF | 12 |
| (304) | (486) | (469) | (469) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 594 | 554 | 609 | 602 | Total, actif financier par tête (\$) | 14 |
| 887 | 1,019 | 1,052 | 1,039 | Total, passif par tête (\$) | 15 |
| 1,036 | 1,045 | 1,059 | 1,072 | Population au 1er avril (milliers) | 16 |
| 1988 | 1989 | 1990 | 1991 E | | No. |
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 117 | 98 | 100 | 197 | Encaisse et dépôts | 1 |
| 110 | 120 | 145 | 161 | Débiteurs | 2 |
| 106 | 117 | 122 | 132 | Avances | 3 |
| 327 | 305 | 335 | 265 | Titres | 4 |
| 54 | 143 | 161 | 190 | Autre actif financier | 5 |
| 714 | 783 | 863 | 945 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 201 | 204 | 186 | 229 | Créditeurs | 7 |
| 54 | 73 | 98 | 102 | Emprunts bancaires | 8 |
| 21 | 13 | 50 | 57 | Avances | 9 |
| 1,117 | 1,195 | 1,296 | 1,294 | Obligations | 10 |
| 37 | 47 | 66 | 88 | Autre passif | 11 |
| 1,430 | 1,532 | 1,696 | 1,770 | TOTAL, PASSIF | 12 |
| (716) | (749) | (833) | (825) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 646 | 707 | 777 | 851 | Total, actif financier par tête (\$) | 14 |
| 1,294 | 1,384 | 1,527 | 1,593 | Total, passif par tête (\$) | 15 |
| 1,105 | 1,107 | 1,111 | 1,111 | Population au 1er avril (milliers) | 16 |

TABLE 1.13 Local Government Balance Sheet, as at December 31 - Continued
SASKATCHEWAN

| No. | 1976 | 1977 | 1978 | 1979 |
|---|-------|-------|-------|-------|
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 95 | 124 | 139 | 132 |
| 2 Receivables | 76 | 83 | 100 | 126 |
| 3 Advances | 6 | 5 | 5 | 3 |
| 4 Securities | 90 | 93 | 113 | 107 |
| 5 Other financial assets | 16 | 19 | 21 | 26 |
| 6 TOTAL FINANCIAL ASSETS | 283 | 324 | 378 | 394 |
| LIABILITIES | | | | |
| 7 Payables | 53 | 55 | 66 | 69 |
| 8 Bank Loans | 11 | 12 | 12 | 15 |
| 9 Advances | 23 | 24 | 26 | 18 |
| 10 Bonds and debentures | 259 | 275 | 286 | 290 |
| 11 Other liabilities | 13 | 11 | 28 | 33 |
| 12 TOTAL LIABILITIES | 359 | 377 | 418 | 425 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (76) | (53) | (40) | (31) |
| 14 Total financial assets per capita (\$) | 300 | 340 | 394 | 407 |
| 15 Total liabilities per capita (\$) | 380 | 396 | 436 | 440 |
| 16 Population at April 1 (thousands) | 944 | 952 | 959 | 967 |
| No. | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 303 | 330 | 356 | 405 |
| 2 Receivables | 159 | 196 | 205 | 229 |
| 3 Advances | 2 | 2 | 3 | 2 |
| 4 Securities | 137 | 138 | 179 | 137 |
| 5 Other financial assets | 57 | 65 | 62 | 70 |
| 6 TOTAL FINANCIAL ASSETS | 658 | 731 | 805 | 843 |
| LIABILITIES | | | | |
| 7 Payables | 90 | 98 | 111 | 100 |
| 8 Bank Loans | 17 | 16 | 19 | 30 |
| 9 Advances | 48 | 58 | 59 | 53 |
| 10 Bonds and debentures | 400 | 405 | 429 | 424 |
| 11 Other liabilities | 52 | 41 | 42 | 40 |
| 12 TOTAL LIABILITIES | 607 | 618 | 660 | 647 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 51 | 113 | 145 | 196 |
| 14 Total financial assets per capita (\$) | 641 | 709 | 778 | 817 |
| 15 Total liabilities per capita (\$) | 592 | 599 | 638 | 627 |
| 16 Population at April 1 (thousands) | 1,026 | 1,031 | 1,035 | 1,032 |

TABLEAU 1.13 Bilan des administrations publiques locales, au 31 décembre - suite
SASKATCHEWAN

| 1980 | 1981 | 1982 | 1983 | | No. |
|------------------------|-------|-------|--------|---|-----|
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 187 | 222 | 239 | 275 | Encaisse et dépôts | 1 |
| 152 | 135 | 133 | 154 | Débiteurs | 2 |
| 7 | 6 | 2 | 2 | Avances | 3 |
| 146 | 102 | 96 | 124 | Titres | 4 |
| 26 | 31 | 69 | 38 | Autre actif financier | 5 |
| 518 | 496 | 539 | 593 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 78 | 91 | 94 | 87 | Créditeurs | 7 |
| 21 | 22 | 29 | 17 | Emprunts bancaires | 8 |
| 25 | 20 | 34 | 44 | Avances | 9 |
| 300 | 315 | 354 | 383 | Obligations | 10 |
| 64 | 61 | 32 | 53 | Autre passif | 11 |
| 488 | 509 | 543 | 584 | TOTAL, PASSIF | 12 |
| 30 | (13) | (4) | 9 | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 531 | 503 | 538 | 584 | Total, actif financier par tête (\$) | 14 |
| 501 | 516 | 542 | 575 | Total, passif par tête (\$) | 15 |
| 975 | 987 | 1,001 | 1,015 | Population au 1er avril (milliers) | 16 |
| 1988 | 1989 | 1990 | 1991 E | | No. |
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 417 | 300 | 243 | 250 | Encaisse et dépôts | 1 |
| 226 | 266 | 290 | 314 | Débiteurs | 2 |
| 2 | 3 | 3 | 2 | Avances | 3 |
| 148 | 298 | 337 | 314 | Titres | 4 |
| 73 | 29 | 34 | 38 | Autre actif financier | 5 |
| 866 | 896 | 907 | 918 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 115 | 126 | 121 | 125 | Créditeurs | 7 |
| 21 | 21 | 23 | 27 | Emprunts bancaires | 8 |
| 60 | 34 | 26 | 19 | Avances | 9 |
| 437 | 443 | 431 | 400 | Obligations | 10 |
| 41 | 63 | 63 | 64 | Autre passif | 11 |
| 674 | 687 | 664 | 635 | TOTAL, PASSIF | 12 |
| 192 | 209 | 243 | 283 | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 846 | 885 | 902 | 914 | Total, actif financier par tête (\$) | 14 |
| 658 | 678 | 660 | 632 | Total, passif par tête (\$) | 15 |
| 1,024 | 1,013 | 1,006 | 1,004 | Population au 1er avril (milliers) | 16 |

TABLE 1.13 Local Government Balance Sheet, as at December 31 - Continued
ALBERTA

| No. | 1976 | 1977 | 1978 | 1979 |
|---|---------|---------|---------|---------|
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 154 | 197 | 255 | 517 |
| 2 Receivables | 363 | 335 | 408 | 431 |
| 3 Advances | 381 | 452 | 532 | 635 |
| 4 Securities | 43 | 56 | 53 | 133 |
| 5 Other financial assets | 51 | 45 | 39 | 138 |
| 6 TOTAL FINANCIAL ASSETS | 992 | 1,085 | 1,287 | 1,854 |
| LIABILITIES | | | | |
| 7 Payables | 216 | 229 | 308 | 341 |
| 8 Bank Loans | 25 | 22 | 22 | 20 |
| 9 Advances | 126 | 97 | 115 | 203 |
| 10 Bonds and debentures | 1,737 | 2,023 | 2,369 | 2,211 |
| 11 Other liabilities | 192 | 195 | 216 | 298 |
| 12 TOTAL LIABILITIES | 2,296 | 2,566 | 3,030 | 3,073 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (1,304) | (1,481) | (1,743) | (1,219) |
| 14 Total financial assets per capita (\$) | 513 | 539 | 617 | 852 |
| 15 Total liabilities per capita (\$) | 1,187 | 1,275 | 1,453 | 1,412 |
| 16 Population at April 1 (thousands) | 1,935 | 2,012 | 2,086 | 2,177 |
| No. | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 800 | 441 | 417 | 395 |
| 2 Receivables | 702 | 701 | 704 | 798 |
| 3 Advances | 1,409 | 1,498 | 1,500 | 1,557 |
| 4 Securities | 667 | 962 | 889 | 763 |
| 5 Other financial assets | 251 | 242 | 271 | 243 |
| 6 TOTAL FINANCIAL ASSETS | 3,829 | 3,844 | 3,781 | 3,756 |
| LIABILITIES | | | | |
| 7 Payables | 637 | 682 | 665 | 777 |
| 8 Bank Loans | 21 | 39 | 39 | 19 |
| 9 Advances | 305 | 295 | 277 | 336 |
| 10 Bonds and debentures | 5,193 | 5,335 | 5,396 | 5,370 |
| 11 Other liabilities | 187 | 195 | 137 | 263 |
| 12 TOTAL LIABILITIES | 6,343 | 6,546 | 6,514 | 6,765 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (2,514) | (2,702) | (2,733) | (3,009) |
| 14 Total financial assets per capita (\$) | 1,591 | 1,581 | 1,548 | 1,529 |
| 15 Total liabilities per capita (\$) | 2,635 | 2,692 | 2,666 | 2,754 |
| 16 Population at April 1 (thousands) | 2,407 | 2,432 | 2,443 | 2,456 |

**TABLEAU 1.13 Bilan des administrations publiques locales, au 31 décembre - suite
ALBERTA**

| 1980 | 1981 | 1982 | 1983 | | No. |
|------------------------|----------------|----------------|----------------|--|-----------|
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 523 | 445 | 504 | 579 | Encaisse et dépôts | 1 |
| 606 | 519 | 634 | 668 | Débiteurs | 2 |
| 714 | 774 | 988 | 1,173 | Avances | 3 |
| 237 | 153 | 231 | 391 | Titres | 4 |
| 158 | 196 | 278 | 279 | Autre actif financier | 5 |
| 2,238 | 2,087 | 2,635 | 3,090 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 513 | 570 | 609 | 627 | Créditeurs | 7 |
| 32 | 35 | 36 | 27 | Emprunts bancaires | 8 |
| 252 | 204 | 266 | 319 | Avances | 9 |
| 2,542 | 3,268 | 4,225 | 4,747 | Obligations | 10 |
| 413 | 131 | 146 | 119 | Autre passif | 11 |
| 3,752 | 4,208 | 5,282 | 5,839 | TOTAL, PASSIF | 12 |
| (1,514) | (2,121) | (2,647) | (2,749) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 981 | 884 | 1,100 | 1,288 | Total, actif financier par tête (\$) | 14 |
| 1,644 | 1,782 | 2,205 | 2,433 | Total, passif par tête (\$) | 15 |
| 2,282 | 2,362 | 2,396 | 2,400 | Population au 1er avril (milliers) | 16 |
| 1988 | 1989 | 1990 | 1991 E | | No. |
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 425 | 426 | 426 | 418 | Encaisse et dépôts | 1 |
| 839 | 666 | 735 | 762 | Débiteurs | 2 |
| 1,574 | 1,878 | 1,776 | 1,784 | Avances | 3 |
| 786 | 881 | 967 | 975 | Titres | 4 |
| 257 | 308 | 290 | 297 | Autre actif financier | 5 |
| 3,881 | 4,159 | 4,194 | 4,236 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 874 | 713 | 856 | 845 | Créditeurs | 7 |
| 16 | 20 | 31 | 35 | Emprunts bancaires | 8 |
| 378 | 161 | 155 | 148 | Avances | 9 |
| 5,560 | 5,666 | 5,644 | 5,878 | Obligations | 10 |
| 295 | 147 | 163 | 160 | Autre passif | 11 |
| 7,123 | 6,707 | 6,849 | 7,066 | TOTAL, PASSIF | 12 |
| (3,242) | (2,548) | (2,655) | (2,830) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 1,556 | 1,636 | 1,620 | 1,614 | Total, actif financier par tête (\$) | 14 |
| 2,855 | 2,638 | 2,645 | 2,692 | Total, passif par tête (\$) | 15 |
| 2,495 | 2,542 | 2,589 | 2,625 | Population au 1er avril (milliers) | 16 |

TABLE 1.13 Local Government Balance Sheet, as at December 31 - Continued
BRITISH COLUMBIA

| No. | 1976 | 1977 | 1978 | 1979 |
|---|---------|---------|---------|---------|
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 308 | 333 | 489 | 687 |
| 2 Receivables | 138 | 192 | 220 | 188 |
| 3 Advances | 1 | 1 | 1 | 6 |
| 4 Securities | 95 | 111 | 100 | 102 |
| 5 Other financial assets | 264 | 293 | 358 | 414 |
| 6 TOTAL FINANCIAL ASSETS | 806 | 930 | 1,168 | 1,397 |
| LIABILITIES | | | | |
| 7 Payables | 160 | 156 | 220 | 206 |
| 8 Bank Loans | 88 | 103 | 87 | 72 |
| 9 Advances | 75 | 80 | 103 | 77 |
| 10 Bonds and debentures | 1,915 | 2,192 | 2,469 | 2,704 |
| 11 Other liabilities | 110 | 98 | 115 | 98 |
| 12 TOTAL LIABILITIES | 2,348 | 2,629 | 2,994 | 3,157 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (1,542) | (1,699) | (1,826) | (1,760) |
| 14 Total financial assets per capita (\$) | 313 | 356 | 439 | 511 |
| 15 Total liabilities per capita (\$) | 913 | 1,005 | 1,124 | 1,154 |
| 16 Population at April 1 (thousands) | 2,572 | 2,615 | 2,663 | 2,736 |
| No. | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 914 | 758 | 739 | 875 |
| 2 Receivables | 341 | 392 | 375 | 420 |
| 3 Advances | 18 | 18 | 14 | 18 |
| 4 Securities | 405 | 638 | 773 | 829 |
| 5 Other financial assets | 684 | 706 | 792 | 785 |
| 6 TOTAL FINANCIAL ASSETS | 2,362 | 2,512 | 2,693 | 2,927 |
| LIABILITIES | | | | |
| 7 Payables | 319 | 328 | 341 | 448 |
| 8 Bank Loans | 41 | 41 | 30 | 34 |
| 9 Advances | 317 | 358 | 331 | 492 |
| 10 Bonds and debentures | 4,163 | 4,228 | 4,293 | 4,420 |
| 11 Other liabilities | 136 | 189 | 200 | 208 |
| 12 TOTAL LIABILITIES | 4,976 | 5,144 | 5,195 | 5,602 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (2,614) | (2,632) | (2,502) | (2,675) |
| 14 Total financial assets per capita (\$) | 792 | 834 | 883 | 942 |
| 15 Total liabilities per capita (\$) | 1,669 | 1,708 | 1,704 | 1,802 |
| 16 Population at April 1 (thousands) | 2,982 | 3,011 | 3,049 | 3,108 |

TABLEAU 1.13 Bilan des administrations publiques locales, au 31 décembre - suite
COLOMBIE-BRITANNIQUE

| 1980 | 1981 | 1982 | 1983 | | No. |
|------------------------|---------|---------|---------|---|-----|
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 785 | 819 | 863 | 908 | Encaisse et dépôts | 1 |
| 221 | 271 | 327 | 334 | Débiteurs | 2 |
| 6 | 7 | 18 | 19 | Avances | 3 |
| 125 | 224 | 289 | 319 | Titres | 4 |
| 476 | 577 | 599 | 698 | Autre actif financier | 5 |
| 1,613 | 1,898 | 2,096 | 2,278 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 243 | 294 | 333 | 338 | Créditeurs | 7 |
| 90 | 137 | 123 | 61 | Emprunts bancaires | 8 |
| 73 | 91 | 177 | 266 | Avances | 9 |
| 2,974 | 3,294 | 3,748 | 4,101 | Obligations | 10 |
| 101 | 118 | 120 | 122 | Autre passif | 11 |
| 3,481 | 3,934 | 4,501 | 4,888 | TOTAL, PASSIF | 12 |
| (1,868) | (2,036) | (2,405) | (2,610) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 573 | 660 | 720 | 772 | Total, actif financier par tête (\$) | 14 |
| 1,236 | 1,368 | 1,547 | 1,658 | Total, passif par tête (\$) | 15 |
| 2,817 | 2,876 | 2,910 | 2,949 | Population au 1er avril (milliers) | 16 |
| 1988 | 1989 | 1990 | 1991 E | | No. |
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 849 | 973 | 1,058 | 1,075 | Encaisse et dépôts | 1 |
| 445 | 370 | 459 | 492 | Débiteurs | 2 |
| 19 | 14 | 14 | 17 | Avances | 3 |
| 920 | 1,293 | 1,457 | 1,748 | Titres | 4 |
| 775 | 888 | 893 | 898 | Autre actif financier | 5 |
| 3,008 | 3,538 | 3,881 | 4,230 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 449 | 405 | 446 | 445 | Créditeurs | 7 |
| 26 | 23 | 25 | 51 | Emprunts bancaires | 8 |
| 493 | 520 | 579 | 584 | Avances | 9 |
| 4,264 | 4,418 | 4,591 | 4,889 | Obligations | 10 |
| 209 | 283 | 353 | 381 | Autre passif | 11 |
| 5,441 | 5,649 | 5,994 | 6,350 | TOTAL, PASSIF | 12 |
| (2,433) | (2,111) | (2,113) | (2,120) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 944 | 1,080 | 1,155 | 1,232 | Total, actif financier par tête (\$) | 14 |
| 1,708 | 1,724 | 1,784 | 1,849 | Total, passif par tête (\$) | 15 |
| 3,186 | 3,277 | 3,360 | 3,434 | Population au 1er avril (milliers) | 16 |

TABLE 1.13 Local Government Balance Sheet, as at December 31 - Continued
YUKON

| No. | 1976 | 1977 | 1978 | 1979 |
|---|------|------|------|------|
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 1 | 1 | 1 | 1 |
| 2 Receivables | 2 | 1 | 2 | 2 |
| 3 Advances | - | - | - | - |
| 4 Securities | - | - | - | - |
| 5 Other financial assets | - | - | - | - |
| 6 TOTAL FINANCIAL ASSETS | 3 | 2 | 3 | 3 |
| LIABILITIES | | | | |
| 7 Payables | 1 | 1 | 2 | 1 |
| 8 Bank Loans | 1 | - | - | - |
| 9 Advances | - | - | - | - |
| 10 Bonds and debentures | 6 | 7 | 8 | 10 |
| 11 Other liabilities | - | - | - | - |
| 12 TOTAL LIABILITIES | 8 | 8 | 10 | 11 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (5) | (6) | (7) | (8) |
| 14 Total financial assets per capita (\$) | 130 | 83 | 125 | 125 |
| 15 Total liabilities per capita (\$) | 348 | 333 | 417 | 458 |
| 16 Population at April 1 (thousands) | 23 | 24 | 24 | 24 |
| No. | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 1 | 2 | 2 | 3 |
| 2 Receivables | 5 | 5 | 5 | 4 |
| 3 Advances | - | - | - | - |
| 4 Securities | - | 1 | 2 | 3 |
| 5 Other financial assets | 1 | 1 | 1 | 1 |
| 6 TOTAL FINANCIAL ASSETS | 7 | 9 | 10 | 11 |
| LIABILITIES | | | | |
| 7 Payables | 3 | 6 | 5 | 8 |
| 8 Bank Loans | 1 | - | 1 | 1 |
| 9 Advances | - | - | - | - |
| 10 Bonds and debentures | 11 | 10 | 9 | 8 |
| 11 Other liabilities | - | 1 | 1 | 2 |
| 12 TOTAL LIABILITIES | 15 | 17 | 16 | 19 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (8) | (8) | (6) | (8) |
| 14 Total financial assets per capita (\$) | 292 | 360 | 385 | 407 |
| 15 Total liabilities per capita (\$) | 625 | 680 | 615 | 704 |
| 16 Population at April 1 (thousands) | 24 | 25 | 26 | 27 |

TABLEAU 1.13 Bilan des administrations publiques locales, au 31 décembre - suite
YUKON

| 1980 | 1981 | 1982 | 1983 | | No. |
|------------------------|------|------|--------|---|-----|
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 3 | 2 | 4 | 1 | Encaisse et dépôts | 1 |
| 2 | 3 | 4 | 4 | Débiteurs | 2 |
| - | - | - | - | Avances | 3 |
| - | - | - | - | Titres | 4 |
| - | 1 | 1 | 2 | Autre actif financier | 5 |
| 5 | 6 | 9 | 7 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 2 | 2 | 2 | 3 | Créditeurs | 7 |
| - | - | - | - | Emprunts bancaires | 8 |
| - | - | - | - | Avances | 9 |
| 13 | 12 | 13 | 11 | Obligations | 10 |
| - | 1 | 1 | - | Autre passif | 11 |
| 15 | 15 | 16 | 14 | TOTAL, PASSIF | 12 |
| (10) | (9) | (7) | (7) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 200 | 240 | 375 | 292 | Total, actif financier par tête (\$) | 14 |
| 600 | 600 | 667 | 583 | Total, passif par tête (\$) | 15 |
| 25 | 25 | 24 | 24 | Population au 1er avril (milliers) | 16 |
| 1988 | 1989 | 1990 | 1991 E | | No. |
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 3 | 8 | 8 | 10 | Encaisse et dépôts | 1 |
| 5 | 5 | 6 | 6 | Débiteurs | 2 |
| - | - | - | - | Avances | 3 |
| 3 | 2 | 4 | 3 | Titres | 4 |
| 1 | 1 | 1 | 1 | Autre actif financier | 5 |
| 12 | 16 | 19 | 20 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 10 | 4 | 5 | 6 | Créditeurs | 7 |
| 1 | 1 | 1 | 2 | Emprunts bancaires | 8 |
| - | - | - | - | Avances | 9 |
| 8 | 11 | 11 | 10 | Obligations | 10 |
| 3 | 1 | 1 | 1 | Autre passif | 11 |
| 22 | 17 | 18 | 19 | TOTAL, PASSIF | 12 |
| (10) | (1) | 1 | 1 | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 444 | 571 | 655 | 667 | Total, actif financier par tête (\$) | 14 |
| 815 | 607 | 621 | 633 | Total, passif par tête (\$) | 15 |
| 27 | 28 | 29 | 30 | Population au 1er avril (milliers) | 16 |

TABLE 1.13 Local Government Balance Sheet, as at December 31 - Continued
NORTHWEST TERRITORIES

| No. | 1976 | 1977 | 1978 | 1979 |
|---|------|------|------|------|
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 3 | 7 | 7 | 8 |
| 2 Receivables | 2 | 5 | 4 | 4 |
| 3 Advances | - | - | - | - |
| 4 Securities | - | - | - | - |
| 5 Other financial assets | 1 | 4 | 5 | 5 |
| 6 TOTAL FINANCIAL ASSETS | 6 | 16 | 16 | 17 |
| LIABILITIES | | | | |
| 7 Payables | 4 | 5 | 5 | 5 |
| 8 Bank Loans | 1 | 1 | 1 | - |
| 9 Advances | 1 | 1 | 1 | 1 |
| 10 Bonds and debentures | 13 | 16 | 17 | 18 |
| 11 Other liabilities | 1 | 7 | 9 | 10 |
| 12 TOTAL LIABILITIES | 20 | 30 | 33 | 34 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (14) | (14) | (17) | (17) |
| 14 Total financial assets per capita (\$) | 133 | 356 | 348 | 370 |
| 15 Total liabilities per capita (\$) | 444 | 667 | 717 | 739 |
| 16 Population at April 1 (thousands) | 45 | 45 | 46 | 46 |
| No. | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 13 | 12 | 11 | 16 |
| 2 Receivables | 9 | 11 | 13 | 14 |
| 3 Advances | - | - | - | - |
| 4 Securities | - | - | 1 | 3 |
| 5 Other financial assets | - | - | - | 1 |
| 6 TOTAL FINANCIAL ASSETS | 22 | 23 | 25 | 34 |
| LIABILITIES | | | | |
| 7 Payables | 7 | 9 | 9 | 11 |
| 8 Bank Loans | - | - | 1 | - |
| 9 Advances | - | - | - | - |
| 10 Bonds and debentures | 20 | 21 | 21 | 21 |
| 11 Other liabilities | 3 | 2 | 2 | 3 |
| 12 TOTAL LIABILITIES | 30 | 32 | 33 | 35 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (8) | (9) | (8) | (1) |
| 14 Total financial assets per capita (\$) | 400 | 418 | 446 | 607 |
| 15 Total liabilities per capita (\$) | 545 | 582 | 589 | 625 |
| 16 Population at April 1 (thousands) | 55 | 55 | 56 | 56 |

TABLEAU 1.13 Bilan des administrations publiques locales, au 31 décembre - suite
TERRITOIRES DU NORD-OUEST

| 1980 | 1981 | 1982 | 1983 | | No. |
|------------------------|------|-------|--------|---|-----|
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 6 | 7 | 6 | 7 | Encaisse et dépôts | 1 |
| 5 | 7 | 7 | 9 | Débiteurs | 2 |
| - | - | - | - | Avances | 3 |
| - | - | - | - | Titres | 4 |
| 5 | 6 | 5 | - | Autre actif financier | 5 |
| 16 | 20 | 18 | 16 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 7 | 8 | 9 | 6 | Créditeurs | 7 |
| - | - | 1 | - | Emprunts bancaires | 8 |
| 1 | 1 | - | - | Avances | 9 |
| 17 | 17 | 17 | 19 | Obligations | 10 |
| 6 | 7 | 7 | 3 | Autre passif | 11 |
| 31 | 33 | 34 | 28 | TOTAL, PASSIF | 12 |
| (15) | (13) | (16) | (12) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 340 | 408 | 353 | 302 | Total, actif financier par tête (\$) | 14 |
| 660 | 673 | 667 | 528 | Total, passif par tête (\$) | 15 |
| 47 | 49 | 51 | 53 | Population au 1er avril (milliers) | 16 |
| 1988 | 1989 | 1990 | 1991 E | | No. |
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 15 | 15 | 11 | 11 | Encaisse et dépôts | 1 |
| 15 | 16 | 30 | 34 | Débiteurs | 2 |
| - | - | - | - | Avances | 3 |
| 5 | - | - | - | Titres | 4 |
| 2 | - | 1 | 3 | Autre actif financier | 5 |
| 37 | 31 | 42 | 48 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 11 | 14 | 14 | 15 | Créditeurs | 7 |
| - | - | 2 | 2 | Emprunts bancaires | 8 |
| - | - | - | - | Avances | 9 |
| 19 | 34 | 44 | 46 | Obligations | 10 |
| 2 | 7 | 11 | 12 | Autre passif | 11 |
| 32 | 55 | 71 | 75 | TOTAL, PASSIF | 12 |
| 5 | (24) | (29) | (27) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 649 | 525 | 689 | 774 | Total, actif financier par tête (\$) | 14 |
| 561 | 932 | 1,164 | 1,210 | Total, passif par tête (\$) | 15 |
| 57 | 59 | 61 | 62 | Population au 1er avril (milliers) | 16 |

TABLE 1.13 Local Government Balance Sheet, as at December 31 - Concluded
CANADA TOTAL

| No. | 1976 | 1977 | 1978 | 1979 |
|---|----------|----------|----------|----------|
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 1,348 | 1,622 | 1,916 | 2,505 |
| 2 Receivables | 2,557 | 3,111 | 3,337 | 3,457 |
| 3 Advances | 698 | 726 | 896 | 1,036 |
| 4 Securities | 1,260 | 1,429 | 1,502 | 1,584 |
| 5 Other financial assets | 513 | 517 | 603 | 816 |
| 6 TOTAL FINANCIAL ASSETS | 6,376 | 7,405 | 8,254 | 9,398 |
| LIABILITIES | | | | |
| 7 Payables | 1,574 | 1,736 | 2,017 | 2,138 |
| 8 Bank Loans | 1,925 | 1,548 | 1,476 | 1,769 |
| 9 Advances | 945 | 1,405 | 1,588 | 1,459 |
| 10 Bonds and debentures | 14,291 | 16,238 | 18,444 | 19,296 |
| 11 Other liabilities | 614 | 595 | 666 | 794 |
| 12 TOTAL LIABILITIES | 19,349 | 21,522 | 24,191 | 25,456 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (12,973) | (14,117) | (15,937) | (16,058) |
| 14 Total financial assets per capita (\$) | 269 | 309 | 341 | 384 |
| 15 Total liabilities per capita (\$) | 815 | 898 | 1,000 | 1,039 |
| 16 Population at April 1 (thousands) | 23,727 | 23,976 | 24,203 | 24,495 |
| No. | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | |
| FINANCIAL ASSETS | | | | |
| 1 Cash on hand and on deposit | 4,266 | 3,989 | 3,868 | 4,098 |
| 2 Receivables | 3,988 | 4,216 | 4,513 | 4,732 |
| 3 Advances | 1,862 | 1,939 | 1,905 | 1,997 |
| 4 Securities | 3,259 | 3,794 | 4,587 | 4,967 |
| 5 Other financial assets | 1,360 | 1,457 | 1,637 | 1,600 |
| 6 TOTAL FINANCIAL ASSETS | 14,735 | 15,395 | 16,510 | 17,394 |
| LIABILITIES | | | | |
| 7 Payables | 3,346 | 3,588 | 3,851 | 4,013 |
| 8 Bank Loans | 1,015 | 1,035 | 1,032 | 1,056 |
| 9 Advances | 2,277 | 2,489 | 2,449 | 2,729 |
| 10 Bonds and debentures | 25,801 | 26,345 | 27,471 | 28,553 |
| 11 Other liabilities | 831 | 958 | 993 | 1,264 |
| 12 TOTAL LIABILITIES | 33,270 | 34,415 | 35,796 | 37,615 |
| 13 Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (18,535) | (19,020) | (19,286) | (20,221) |
| 14 Total financial assets per capita (\$) | 570 | 589 | 624 | 649 |
| 15 Total liabilities per capita (\$) | 1,286 | 1,317 | 1,353 | 1,404 |
| 16 Population at April 1 (thousands) | 25,873 | 26,123 | 26,451 | 26,784 |

**TABLEAU 1.13 Bilan des administrations publiques locales, au 31 décembre - fin
TOTAL DU CANADA**

| 1980 | 1981 | 1982 | 1983 | | No. |
|------------------------|-----------------|-----------------|-----------------|---|-----------|
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 2,820 | 3,219 | 3,651 | 3,880 | Encaisse et dépôts | 1 |
| 3,791 | 3,870 | 3,842 | 4,067 | Débiteurs | 2 |
| 1,146 | 1,173 | 1,407 | 1,602 | Avances | 3 |
| 1,823 | 1,868 | 2,126 | 2,597 | Titres | 4 |
| 907 | 1,099 | 1,235 | 1,323 | Autre actif financier | 5 |
| 10,487 | 11,229 | 12,261 | 13,469 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 2,298 | 2,661 | 2,767 | 3,124 | Créditeurs | 7 |
| 1,830 | 2,131 | 1,799 | 1,268 | Emprunts bancaires | 8 |
| 1,829 | 1,398 | 1,694 | 2,200 | Avances | 9 |
| 20,146 | 21,239 | 23,266 | 24,599 | Obligations | 10 |
| 960 | 769 | 874 | 804 | Autre passif | 11 |
| 27,063 | 28,198 | 30,400 | 31,995 | TOTAL, PASSIF | 12 |
| (16,576) | (16,969) | (18,139) | (18,526) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 423 | 447 | 483 | 525 | Total, actif financier par tête (\$) | 14 |
| 1,091 | 1,122 | 1,197 | 1,248 | Total, passif par tête (\$) | 15 |
| 24,812 | 25,126 | 25,389 | 25,633 | Population au 1er avril (milliers) | 16 |
| 1988 | 1989 | 1990 | 1991 E | | No. |
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 4,096 | 5,066 | 5,056 | 4,717 | Encaisse et dépôts | 1 |
| 4,752 | 5,660 | 6,489 | 7,004 | Débiteurs | 2 |
| 2,052 | 2,287 | 2,195 | 2,474 | Avances | 3 |
| 5,460 | 6,132 | 6,463 | 7,098 | Titres | 4 |
| 1,605 | 2,380 | 2,601 | 2,791 | Autre actif financier | 5 |
| 17,965 | 21,525 | 22,804 | 24,084 | TOTAL, ACTIF FINANCIER | 6 |
| PASSIF | | | | | |
| 4,145 | 4,815 | 5,144 | 4,934 | Créditeurs | 7 |
| 1,012 | 1,691 | 1,349 | 1,545 | Emprunts bancaires | 8 |
| 2,900 | 3,321 | 4,983 | 5,146 | Avances | 9 |
| 28,907 | 29,724 | 30,908 | 33,509 | Obligations | 10 |
| 1,408 | 1,549 | 1,316 | 1,352 | Autre passif | 11 |
| 38,372 | 41,100 | 43,700 | 46,486 | TOTAL, PASSIF | 12 |
| (20,407) | (19,575) | (20,896) | (22,402) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 13 |
| 659 | 778 | 814 | 850 | Total, actif financier par tête (\$) | 14 |
| 1,408 | 1,485 | 1,559 | 1,640 | Total, passif par tête (\$) | 15 |
| 27,251 | 27,669 | 28,025 | 28,345 | Population au 1er avril (milliers) | 16 |

TABLE 1.14 Detailed Consolidated Federal, Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31, 1991

| No. | | Provincial and Territorial Governments at March 31, 1991 Administrations publiques provinciales et territoriales au 31 mars 1991 (1) | Local Governments at December 31, 1990 Administrations publiques locales au 31 décembre 1990 (2) | Provincial, Territorial and Local - Total Total - provinciales, territoriales et locales (1+2=3) | Eliminations Éliminations (4) | Provincial, Territorial and Local - Consolidated Provinciales, territoriales et locales - consolidées (3-4=5) |
|-------------------------|-----------------------------------|---|--|--|---|---|
| millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 | Cash on hand and on deposit | 18,425 | 5,056 | 23,481 | - | 23,481 |
| 2 | Receivables | 9,802 | 6,489 | 16,291 | 1,590 | 14,701 |
| 3 | Taxes | 4,590 | 1,754 | 6,344 | - | 6,344 |
| 4 | Interest | 1,580 | 106 | 1,686 | - | 1,686 |
| 5 | Trade accounts | 247 | 1,361 | 1,608 | - | 1,608 |
| 6 | Governments | 1,674 | 2,687 | 4,361 | 2,966 | 1,395 |
| 7 | Government business enterprises | 316 | 165 | 481 | - | 481 |
| 8 | Other | 1,395 | 416 | 1,811 | (1,376) | 3,187 |
| 9 | Advances | 18,945 | 2,195 | 21,140 | 259 | 20,881 |
| | To: | | | | | |
| 10 | Governments | 259 | - | 259 | 259 | - |
| 11 | Government business enterprises | 14,828 | 2,165 | 16,993 | - | 16,993 |
| 12 | Individuals | 205 | - | 205 | - | 205 |
| 13 | Businesses | 2,628 | - | 2,628 | - | 2,628 |
| 14 | Hospitals | 474 | - | 474 | - | 474 |
| 15 | Universities | 353 | - | 353 | - | 353 |
| 16 | Other | 198 | 30 | 228 | - | 228 |
| 17 | Securities | 78,276 | 6,463 | 84,739 | 25,531 | 59,208 |
| 18 | Treasury bills | 9,255 | 846 | 10,101 | 1,669 | 8,432 |
| 19 | Bonds and debentures | 43,399 | 2,874 | 46,273 | 22,074 | 24,199 |
| 20 | Governments | 24,062 | 2,857 | 26,919 | 22,074 | 4,845 |
| 21 | Government business enterprises | 16,014 | 17 | 16,031 | - | 16,031 |
| 22 | Corporations | 2,531 | - | 2,531 | - | 2,531 |
| 23 | Hospitals | 22 | - | 22 | - | 22 |
| 24 | Universities | 278 | - | 278 | - | 278 |
| 25 | Other | 492 | - | 492 | - | 492 |
| 26 | Shares | 14,281 | - | 14,281 | - | 14,281 |
| 27 | Government business enterprises | 7,174 | - | 7,174 | - | 7,174 |
| 28 | Corporations | 7,107 | - | 7,107 | - | 7,107 |
| 29 | Mortgages and agreements for sale | 3,313 | - | 3,313 | - | 3,313 |
| 30 | Foreign securities | 43 | - | 43 | - | 43 |
| 31 | Other securities | 7,985 | 2,743 | 10,728 | 1,788 | 8,940 |
| 32 | Government business enterprises | 625 | - | 625 | - | 625 |
| 33 | Corporations | 4,930 | 2,184 | 7,114 | - | 7,114 |
| 34 | Other | 2,430 | 559 | 2,989 | 1,788 | 1,201 |
| 35 | Other financial assets | 1,445 | 2,601 | 4,046 | 924 | 3,122 |
| 36 | Governments | - | 924 | 924 | 924 | - |
| 37 | Government business enterprises | 90 | - | 90 | - | 90 |
| 38 | Other | 1,355 | 1,677 | 3,032 | - | 3,032 |
| 39 | TOTAL FINANCIAL ASSETS | 126,893 | 22,804 | 149,697 | 28,304 | 121,393 |

TABEAU 1.14 Bilan consolidé détaillé des administrations publiques fédérale, provinciales, territoriales et locales, à la fin de l'exercice financier clos le plus près du 31 mars 1991

| Federal Government at March 31, 1991 | Total of Gross Federal and Consolidated Provincial, Territorial and Local | Eliminations | Consolidated Government Financial Assets | | No. |
|--|--|--------------|--|----------------------------------|-----|
| Administration publique fédérale au 31 mars 1991 | Total - fédérale brute et provinciales et territoriales et locales - consolidées | Éliminations | Actif financier consolidé | | |
| (6) | (5+6=7) | (8) | (7-8=9) | | |
| millions de dollars | | | | | |
| ACTIF FINANCIER | | | | | |
| 4,727 | 28,208 | - | 28,208 | Encaisse et dépôts | 1 |
| 3,174 | 17,875 | 554 | 17,321 | Débiteurs | 2 |
| 48 | 6,392 | - | 6,392 | Impôts | 3 |
| 4 | 1,690 | - | 1,690 | Intérêts | 4 |
| 161 | 1,769 | - | 1,769 | Comptes-clients | 5 |
| 140 | 1,535 | 1,535 | - | Administrations publiques | 6 |
| - | 481 | - | 481 | Entreprises publiques | 7 |
| 2,821 | 6,008 | (981) | 6,989 | Autres | 8 |
| 35,996 | 56,877 | 672 | 56,205 | Avances | 9 |
| 677 | 677 | 677 | - | Aux: | |
| 26,504 | 43,497 | - | 43,497 | Administrations publiques | 10 |
| 258 | 463 | - | 463 | Entreprises publiques | 11 |
| 1,536 | 4,164 | - | 4,164 | Particuliers | 12 |
| - | 474 | - | 474 | Entreprises | 13 |
| - | 353 | - | 353 | Hôpitaux | 14 |
| 7,021 | 7,249 | (5) | 7,254 | Universités | 15 |
| | | | | Autres | 16 |
| 9,755 | 68,963 | 13,423 | 55,540 | Titres | 17 |
| - | 8,432 | 8,432 | - | Bons du trésor | 18 |
| 195 | 24,394 | 4,991 | 19,403 | Obligations | 19 |
| 160 | 5,005 | 4,991 | 14 | Administrations publiques | 20 |
| - | 16,031 | - | 16,031 | Entreprises publiques | 21 |
| - | 2,531 | - | 2,531 | Corporations | 22 |
| - | 22 | - | 22 | Hôpitaux privés | 23 |
| - | 278 | - | 278 | Universités | 24 |
| 35 | 527 | - | 527 | Autres | 25 |
| 9,446 | 23,727 | - | 23,727 | Actions | 26 |
| 9,060 | 16,234 | - | 16,234 | Entreprises publiques | 27 |
| 386 | 7,493 | - | 7,493 | Corporations | 28 |
| 78 | 3,391 | - | 3,391 | Hypothèques et contrats de vente | 29 |
| - | 43 | - | 43 | Titres étrangers | 30 |
| 36 | 8,976 | - | 8,976 | Autres titres | 31 |
| - | 625 | - | 625 | Entreprises publiques | 32 |
| 36 | 7,150 | - | 7,150 | Corporations | 33 |
| - | 1,201 | - | 1,201 | Autres | 34 |
| 4,612 | 7,734 | - | 7,734 | Autre actif financier | 35 |
| - | - | - | - | Administrations publiques | 36 |
| - | 90 | - | 90 | Entreprises publiques | 37 |
| 4,612 | 7,644 | - | 7,644 | Autres | 38 |
| 58,264 | 179,657 | 14,649 | 165,008 | TOTAL, ACTIF FINANCIER | 39 |

TABLE 1.14 Detailed Consolidated Federal, Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Ended Nearest to March 31, 1991 - Concluded

| No. | | Provincial and Territorial Governments at March 31, 1991 Administrations publiques provinciales et territoriales au 31 mars 1991 (1) | Local Governments at December 31, 1990 Administrations publiques locales au 31 décembre 1990 (2) | Provincial, Territorial and Local - Total Total - provinciales, territoriales et locales (1+2=3) | Eliminations Éliminations (4) | Provincial, Territorial and Local - Consolidated Provinciales, territoriales et locales - consolidées (3-4=5) |
|---------------------|---|---|--|--|---|---|
| millions of dollars | | | | | | |
| LIABILITIES | | | | | | |
| 40 | Bank overdrafts | 4,634 | - | 4,634 | - | 4,634 |
| 41 | Payables | 10,546 | 5,144 | 15,690 | 1,590 | 14,100 |
| 42 | Matured securities outstanding | 1 | 21 | 22 | - | 22 |
| 43 | Interest | 2,910 | 120 | 3,030 | - | 3,030 |
| 44 | Trade accounts | 1,666 | 4,311 | 5,977 | - | 5,977 |
| 45 | Governments | 1,821 | 323 | 2,144 | 1,590 | 554 |
| 46 | Government business enterprises | 348 | 128 | 476 | - | 476 |
| 47 | Hospitals | 329 | - | 329 | - | 329 |
| 48 | Universities | 173 | - | 173 | - | 173 |
| 49 | Other | 3,298 | 241 | 3,539 | - | 3,539 |
| 50 | Advances | 3,953 | 6,332 | 10,285 | 259 | 10,026 |
| | From: | | | | | |
| 51 | Governments | 658 | 633 | 1,291 | 619 | 672 |
| 52 | Government business enterprises | 1,375 | 478 | 1,853 | - | 1,853 |
| 53 | Chartered banks | 1,588 | 1,349 | 2,937 | - | 2,937 |
| 54 | Other financial institutions | 14 | 3,017 | 3,031 | - | 3,031 |
| 55 | Other | 318 | 855 | 1,173 | (360) | 1,533 |
| 56 | Treasury bills | 5,647 | - | 5,647 | 1,669 | 3,978 |
| 57 | Saving bonds | 3,010 | - | 3,010 | - | 3,010 |
| 58 | Bonds and debentures | 133,981 | 30,908 | 164,889 | 22,074 | 142,815 |
| | Issued to: | | | | | |
| 59 | Governments | 2,461 | 10,007 | 12,468 | 12,403 | 65 |
| 60 | Canada Pension Plan Investment Fund | 32,126 | - | 32,126 | - | 32,126 |
| 61 | Government business enterprises | 9,518 | 671 | 10,189 | - | 10,189 |
| 62 | Government employees' trustee pension plans | 23,352 | - | 23,352 | - | 23,352 |
| 63 | General public | 66,524 | 20,230 | 86,754 | 9,671 | 77,083 |
| 64 | Other securities (non-government) | 18,604 | - | 18,604 | 1,788 | 16,816 |
| 65 | Deposits | 10,197 | - | 10,197 | 122 | 10,075 |
| | Due to: | | | | | |
| 66 | Government business enterprises | 3,064 | - | 3,064 | - | 3,064 |
| 67 | Other | 7,133 | - | 7,133 | 122 | 7,011 |
| 68 | Other liabilities | 19,822 | 1,316 | 21,138 | 802 | 20,336 |
| | Due to: | | | | | |
| 69 | Governments | 919 | - | 919 | 919 | - |
| 70 | Government employees' pension plans | 16,426 | - | 16,426 | - | 16,426 |
| 71 | Other | 2,477 | 1,316 | 3,793 | (117) | 3,910 |
| 72 | TOTAL LIABILITIES | 210,394 | 43,700 | 254,094 | 28,304 | 225,790 |
| 73 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (83,501) | (20,896) | (104,397) | - | (104,397) |

TABLEAU 1.14 Bilan consolidé détaillé des administrations publiques fédérale, provinciales, territoriales et locales, à la fin de l'exercice financier clos le plus près du 31 mars 1991 - fin

| Federal Government at March 31, 1991 | Total of Gross Federal and Consolidated Provincial, Territorial and Local | Eliminations | Consolidated Government Financial Assets | | No. |
|--|--|--------------|--|---|-----|
| Administration publique fédérale au 31 mars 1991 | Total - fédérale brute et provinciales et territoriales et locales - consolidées | Éliminations | Actif financier consolidé | | |
| (6) | (5+6=7) | (8) | (7-8=9) | | |
| millions de dollars | | | | | |
| | | | | PASSIF | |
| 4,031 | 8,665 | - | 8,665 | Découverts bancaires | 40 |
| 24,405 | 38,505 | 554 | 37,951 | Créditeurs | 41 |
| 352 | 374 | - | 374 | Titres échus en circulation | 42 |
| 10,031 | 13,061 | - | 13,061 | Intérêts | 43 |
| 232 | 6,209 | - | 6,209 | Comptes-fournisseurs | 44 |
| - | 554 | 554 | - | Administrations publiques | 45 |
| - | 476 | - | 476 | Entreprises publiques | 46 |
| - | 329 | - | 329 | Hôpitaux | 47 |
| - | 173 | - | 173 | Universités | 48 |
| 13,790 | 17,329 | - | 17,329 | Autres | 49 |
| 2,097 | 12,123 | 672 | 11,451 | Avances | 50 |
| - | 672 | 672 | - | En provenance des: | |
| - | 1,853 | - | 1,853 | Administrations publiques | 51 |
| - | 2,937 | - | 2,937 | Entreprises publiques | 52 |
| - | 3,031 | - | 3,031 | Banques à charte | 53 |
| 2,097 | 3,630 | - | 3,630 | Autres institutions financières | 54 |
| | | | | Autres | 55 |
| 139,150 | 143,128 | 8,432 | 134,696 | Bons du trésor | 56 |
| 34,444 | 37,454 | - | 37,454 | Obligations d'épargne | 57 |
| 150,596 | 293,411 | 4,991 | 288,420 | Obligations | 58 |
| - | 65 | 65 | - | Émises: | |
| 3,492 | 35,618 | - | 35,618 | Aux administrations publiques | 59 |
| - | 10,189 | - | 10,189 | Fonds de placement du régime de pensions du Canada | 60 |
| - | 23,352 | - | 23,352 | Aux entreprises publiques | 61 |
| 147,104 | 224,187 | 4,926 | 219,261 | Aux caisses de retraite des fonctionnaires en fiducie | 62 |
| | | | | A la collectivité | 63 |
| 4,876 | 21,692 | - | 21,692 | Autres titres (secteur privé) | 64 |
| 5,837 | 15,912 | - | 15,912 | Dépôts | 65 |
| 13 | 3,077 | - | 3,077 | Dûs aux: | |
| 5,824 | 12,835 | - | 12,835 | Entreprises publiques | 66 |
| | | | | Autres | 67 |
| 79,142 | 99,478 | - | 99,478 | Autre passif | 68 |
| 585 | 585 | 585 | - | Dû aux: | |
| 76,107 | 92,533 | - | 92,533 | Administrations publiques | 69 |
| 2,450 | 6,360 | (585) | 6,945 | Régimes de pension des employés | 70 |
| | | | | Autres | 71 |
| 444,578 | 670,368 | 14,649 | 655,719 | TOTAL, PASSIF | 72 |
| (386,314) | (490,711) | - | (490,711) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif) | 73 |

TABLE 1.15 Consolidated Federal, Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31

TABLEAU 1.15 Bilan consolidé des administrations publiques fédérale, provinciales, territoriales et locales, à la fin de l'exercice financier clos le plus près du 31 mars

| No. | | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---|--|----------------|----------------|------------------------|----------------|----------------|---|-----------|
| millions of dollars – millions de dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | ACTIF FINANCIER | | | | |
| 1 | Cash on hand and on deposit | 19,886 | 19,285 | 20,372 | 21,934 | 28,208 | Encaisse et dépôts | 1 |
| 2 | Receivables | 11,434 | 11,992 | 13,066 | 14,820 | 17,321 | Débiteurs | 2 |
| 3 | Advances | 41,111 | 50,221 | 53,346 | 51,389 | 56,205 | Avances | 3 |
| 4 | Securities | 48,455 | 48,779 | 52,048 | 56,642 | 55,540 | Titres | 4 |
| 5 | Other financial assets | 3,895 | 4,374 | 5,461 | 7,070 | 7,734 | Autre actif financier | 5 |
| 6 | TOTAL FINANCIAL ASSETS | 124,781 | 134,651 | 144,293 | 151,855 | 165,008 | TOTAL, ACTIF FINANCIER | 6 |
| LIABILITIES | | | | PASSIF | | | | |
| 7 | Bank overdrafts | 5,970 | 5,862 | 6,372 | 7,291 | 8,665 | Découverts bancaires | 7 |
| 8 | Payables | 29,494 | 32,298 | 34,553 | 37,165 | 37,951 | Créditeurs | 8 |
| 9 | Advances | 7,809 | 8,274 | 8,681 | 10,083 | 11,451 | Avances | 9 |
| 10 | Treasury bills | 76,699 | 79,084 | 98,563 | 113,703 | 134,696 | Bons du trésor | 10 |
| 11 | Savings bonds | 47,118 | 56,812 | 51,023 | 44,121 | 37,454 | Obligations d'épargne | 11 |
| 12 | Bonds and debentures | 204,571 | 222,512 | 238,446 | 261,256 | 288,420 | Obligations | 12 |
| 13 | Other securities | 22,172 | 21,552 | 20,713 | 22,177 | 21,692 | Autres titres | 13 |
| 14 | Deposits | 5,712 | 9,652 | 10,821 | 13,598 | 15,912 | Dépôts | 14 |
| 15 | Other liabilities | 75,949 | 86,083 | 94,178 | 92,175 | 99,478 | Autre passif | 15 |
| 16 | TOTAL LIABILITIES | 475,494 | 522,129 | 563,350 | 601,569 | 655,719 | TOTAL, PASSIF | 16 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (350,713) | (387,478) | (419,057) | (449,714) | (490,711) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 18 | Total financial assets per capita (\$) | 4,717 | 5,027 | 5,295 | 5,488 | 5,888 | Total, actif financier par tête (\$) | 18 |
| 19 | Total liabilities per capita (\$) | 17,976 | 19,494 | 20,673 | 21,742 | 23,398 | Total, passif par tête (\$) | 19 |
| 20 | Population at April 1 (thousands) | 26,451 | 26,784 | 27,251 | 27,669 | 28,025 | Population au 1er avril (milliers) | 20 |

Statistical Tables

Tableaux statistiques

TABLE 1.16 Detailed Consolidated Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31, 1991

| | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Québec | Ontario | |
|------------------|-----------------------------------|-------------------------------|---------------------|-----------------------|--------|---------|--------|
| | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | | |
| No. | | | | | | | |
| | millions of dollars | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 104 | 41 | 165 | 232 | 10,123 | 7,561 |
| 2 | Receivables | 168 | 80 | 504 | 687 | 4,045 | 3,343 |
| 3 | Taxes | 31 | 33 | 138 | 494 | 2,602 | 1,155 |
| 4 | Interest | 31 | 12 | 36 | 51 | 104 | 131 |
| 5 | Trade accounts | 7 | 5 | 33 | 22 | 339 | 759 |
| 6 | Governments | 49 | 12 | 89 | 52 | 362 | 48 |
| 7 | Government business enterprises | - | 8 | 4 | 4 | 105 | 17 |
| 8 | Other | 50 | 10 | 204 | 64 | 533 | 1,233 |
| 9 | Advances | 253 | 94 | 359 | 167 | 1,318 | 522 |
| | To: | | | | | | |
| 10 | Governments | - | - | - | - | - | - |
| 11 | Government business enterprises | 95 | 32 | 19 | 69 | 55 | 267 |
| 12 | Individuals | - | 1 | 27 | - | 92 | - |
| 13 | Businesses | 142 | 17 | 226 | 87 | 1,117 | 233 |
| 14 | Hospitals | 2 | 32 | - | 4 | 3 | 8 |
| 15 | Universities | - | 9 | 78 | - | 5 | - |
| 16 | Other | 14 | 3 | 9 | 7 | 46 | 14 |
| 17 | Securities | 810 | 249 | 1,360 | 1,430 | 7,501 | 17,270 |
| 18 | Treasury bills | 7 | - | 83 | 8 | 19 | 1,705 |
| 19 | Bonds and debentures | 539 | 191 | 661 | 1,300 | 306 | 10,950 |
| 20 | Governments | 250 | 116 | 367 | 273 | 115 | 886 |
| 21 | Government business enterprises | 197 | 63 | 252 | 997 | 162 | 8,501 |
| 22 | Corporations | 92 | 4 | 42 | 30 | - | 1,562 |
| 23 | Hospitals | - | 8 | - | - | - | - |
| 24 | Universities | - | - | - | - | - | - |
| 25 | Other | - | - | - | - | 29 | 1 |
| 26 | Shares | 39 | 4 | 58 | 60 | 6,438 | 2,035 |
| 27 | Government business enterprises | 12 | 3 | 2 | - | 6,230 | 20 |
| 28 | Corporations | 27 | 1 | 56 | 60 | 208 | 2,015 |
| 29 | Mortgages and agreements for sale | 16 | 52 | 249 | 46 | 524 | 557 |
| 30 | Foreign securities | 10 | - | - | - | - | 8 |
| 31 | Other securities | 199 | 2 | 309 | 16 | 214 | 2,015 |
| 32 | Government business enterprises | - | - | 65 | - | - | - |
| 33 | Corporations | 188 | - | 223 | 14 | 46 | 1,900 |
| 34 | Other | 11 | 2 | 21 | 2 | 168 | 115 |
| 35 | Other financial assets | 76 | 9 | 85 | 92 | 1,192 | 399 |
| 36 | Governments | - | - | - | - | - | - |
| 37 | Government business enterprises | 52 | - | 24 | 14 | - | - |
| 38 | Other | 24 | 9 | 61 | 78 | 1,192 | 399 |
| 39 | TOTAL FINANCIAL ASSETS | 1,411 | 473 | 2,473 | 2,608 | 24,179 | 29,095 |

TABEAU 1.16 Bilan consolidé détaillé des administrations publiques provinciales, territoriales et locales, à la fin de de l'exercice financier clos le plus près du 31 mars 1991

| Manitoba | Saskatchewan | Alberta | British Columbia Colombie-Britannique | Yukon | Northwest Territories Territoires du Nord-Ouest | | No. |
|------------------------|--------------|---------|--|-------|--|---|-----|
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 566 | 289 | 3,090 | 1,155 | 56 | 99 | Encaisse et dépôts | 1 |
| 598 | 670 | 2,575 | 2,058 | 32 | 170 | Débiteurs | 2 |
| 107 | 157 | 505 | 1,114 | 3 | 5 | Impôts | 3 |
| 80 | 134 | 826 | 273 | - | 8 | Intérêts | 4 |
| 17 | 61 | 235 | 111 | 1 | 18 | Comptes-clients | 5 |
| 208 | 26 | 356 | 75 | 19 | 99 | Administrations publiques | 6 |
| 5 | 175 | 146 | 14 | 3 | - | Entreprises publiques | 7 |
| 181 | 117 | 507 | 471 | 6 | 40 | Autres | 8 |
| 4,241 | 6,512 | 2,222 | 5,314 | 22 | 62 | Avances | 9 |
| - | - | - | - | - | - | Aux: | |
| 4,177 | 5,660 | 1,947 | 4,617 | 12 | 43 | Administrations publiques | 10 |
| 12 | 48 | 15 | 3 | 2 | 5 | Entreprises publiques | 11 |
| 43 | 194 | 252 | 297 | 6 | 14 | Particuliers | 12 |
| - | 425 | - | - | - | - | Entreprises | 13 |
| 4 | 184 | 7 | 66 | - | - | Hôpitaux | 14 |
| 5 | 1 | 1 | 331 | 2 | - | Universités | 15 |
| - | - | - | - | - | - | Autres | 16 |
| 3,263 | 2,506 | 16,074 | 12,970 | 118 | 96 | Titres | 17 |
| 1,078 | 167 | 1,337 | 5,156 | 3 | - | Bons du trésor | 18 |
| 1,494 | 391 | 7,500 | 3,844 | 60 | 68 | Obligations | 19 |
| 383 | 195 | 3,466 | 1,798 | 45 | 56 | Administrations publiques | 20 |
| 1,047 | 128 | 3,388 | 1,290 | 5 | 1 | Entreprises publiques | 21 |
| 49 | 68 | 642 | 21 | 10 | 11 | Corporations | 22 |
| 14 | - | - | - | - | - | Hôpitaux | 23 |
| 1 | - | 4 | 273 | - | - | Universités | 24 |
| - | - | - | 462 | - | - | Autres | 25 |
| 97 | 758 | 3,139 | 1,596 | 39 | 18 | Actions | 26 |
| 19 | 522 | 69 | 258 | 39 | - | Entreprises publiques | 27 |
| 78 | 236 | 3,070 | 1,338 | - | 18 | Corporations | 28 |
| 327 | 170 | 1,218 | 147 | 5 | 2 | Hypothèques et contrats de vente | 29 |
| - | 17 | 8 | - | - | - | Titres étrangers | 30 |
| 267 | 1,003 | 2,872 | 2,227 | 11 | 8 | Autres titres | 31 |
| 53 | - | 182 | 325 | - | - | Entreprises publiques | 32 |
| 157 | 491 | 2,291 | 1,791 | 5 | 8 | Corporations | 33 |
| 57 | 512 | 399 | 111 | 6 | - | Autres | 34 |
| 212 | 174 | 356 | 549 | 9 | 1 | Autre actif financier | 35 |
| - | - | - | - | - | - | Administrations publiques | 36 |
| - | - | - | - | - | - | Entreprises publiques | 37 |
| 212 | 174 | 356 | 549 | 9 | 1 | Autres | 38 |
| 8,880 | 10,151 | 24,317 | 22,046 | 237 | 428 | TOTAL, ACTIF FINANCIER | 39 |

TABLE 1.16 Detailed Consolidated Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31, 1991 - Concluded

| No. | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Québec | Ontario |
|-----|--|---------------------|-------------------------------|---------------------|-----------------------|----------|----------|
| | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | |
| | | millions of dollars | | | | | |
| | LIABILITIES | | | | | | |
| 40 | Bank overdrafts | 42 | 13 | 81 | 54 | 327 | 3,810 |
| 41 | Payables | 263 | 88 | 601 | 477 | 4,887 | 2,421 |
| 42 | Matured securities outstanding | 3 | - | - | 1 | - | - |
| 43 | Interest | 23 | 27 | 184 | 153 | 1,543 | 2 |
| 44 | Trade accounts | 37 | 29 | 300 | 188 | 1,657 | 1,832 |
| 45 | Governments | 42 | 4 | 56 | 48 | 5 | 37 |
| 46 | Government business enterprises | - | 16 | - | 25 | 20 | 25 |
| 47 | Hospitals | - | 4 | 7 | 27 | 261 | - |
| 48 | Universities | - | - | 7 | 13 | 116 | - |
| 49 | Other | 158 | 8 | 47 | 22 | 1,285 | 525 |
| 50 | Advances | 357 | 31 | 355 | 81 | 5,571 | 2,641 |
| | From: | | | | | | |
| 51 | Governments | 45 | 11 | 26 | 38 | 351 | 31 |
| 52 | Government business enterprises | 22 | - | 84 | - | 945 | 669 |
| 53 | Chartered banks | 115 | 17 | 62 | 16 | 2,182 | 356 |
| 54 | Other financial institutions | 15 | - | 12 | 27 | 1,502 | 1,156 |
| 55 | Other | 160 | 3 | 171 | - | 591 | 429 |
| 56 | Treasury bills | 130 | - | - | 249 | 2,019 | 500 |
| 57 | Saving bonds | 19 | - | - | - | 1,965 | - |
| 58 | Bonds and debentures | 4,297 | 634 | 6,406 | 4,538 | 39,506 | 49,906 |
| | Issued to: | | | | | | |
| 59 | Governments | 120 | 56 | 242 | 151 | 26 | - |
| 60 | Canada Pension Plan Investment Fund | 781 | 168 | 1,429 | 1,058 | 136 | 15,812 |
| 61 | Government business enterprises | 18 | 5 | 20 | 9 | 9,841 | 50 |
| 62 | Government employees' trustee pension plans | - | - | 36 | - | - | 22,937 |
| 63 | General public | 3,378 | 405 | 4,679 | 3,320 | 29,503 | 11,107 |
| 64 | Other securities (non-government) | 25 | - | 140 | 87 | 3,711 | 23 |
| 65 | Deposits | 1 | 40 | 6 | 17 | 95 | 1,971 |
| | Due to: | | | | | | |
| 66 | Government business enterprises | - | - | - | 7 | - | 1,902 |
| 67 | Other | 1 | 40 | 6 | 10 | 95 | 69 |
| 68 | Other liabilities | 88 | 17 | 89 | 388 | 17,011 | 588 |
| | Due to: | | | | | | |
| 69 | Governments | - | - | - | - | - | - |
| 70 | Government employees' pension plan | - | - | - | - | 16,273 | 153 |
| 71 | Other | 88 | 17 | 89 | 388 | 738 | 435 |
| 72 | TOTAL LIABILITIES | 5,222 | 823 | 7,678 | 5,891 | 75,092 | 61,860 |
| 73 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (3,811) | (350) | (5,205) | (3,283) | (50,913) | (32,765) |

TABLERAU 1.16 Bilan consolidé détaillé des administrations publiques provinciales, territoriales et locales, à la fin de de l'exercice financier clos le plus près du 31 mars 1991 - fin

| Manitoba | Saskat- chewan | Alberta | British Columbia Colombie- Britannique | Yukon | Northwest Territories Territoires du Nord-Ouest | No. |
|---------------------|-------------------|---------|---|-------|---|---|
| millions de dollars | | | | | | |
| PASSIF | | | | | | |
| 72 | 64 | 9 | 73 | - | 89 | Découverts bancaires 40 |
| 986 | 272 | 2,119 | 2,031 | 42 | 142 | Créditeurs 41 |
| - | 7 | - | 11 | - | - | Titres échus en circulation 42 |
| 248 | 4 | 508 | 337 | - | 1 | Intérêts 43 |
| 224 | 198 | 810 | 643 | 14 | 45 | Comptes-fournisseurs 44 |
| 101 | - | 58 | 195 | 7 | 1 | Administrations publiques 45 |
| 285 | - | 89 | 16 | - | - | Entreprises publiques 46 |
| 10 | - | 20 | - | - | - | Hôpitaux 47 |
| 1 | - | 25 | 11 | - | - | Universités 48 |
| 117 | 63 | 609 | 818 | 21 | 95 | Autres 49 |
| 313 | 43 | 183 | 649 | 5 | 2 | Avances 50 |
| 143 | 5 | 18 | - | 4 | - | En provenance des: |
| 22 | 2 | 59 | 50 | - | - | Administrations publiques 51 |
| 98 | 23 | 31 | 34 | 1 | - | Entreprises publiques 52 |
| 1 | - | 30 | 288 | - | 2 | Banques à charte 53 |
| 49 | 13 | 45 | 277 | - | - | Autres institutions financières 54 |
| | | | | | | Autres 55 |
| 515 | 526 | 474 | 696 | - | - | Bons du trésor 56 |
| - | - | 971 | 55 | - | - | Obligations d'épargne 57 |
| 11,165 | 11,219 | 9,254 | 8,993 | 5 | - | Obligations 58 |
| 16 | 25 | 7 | 19 | - | - | Émises: |
| 2,031 | 1,686 | 4,535 | 4,486 | 4 | - | Aux administrations publiques 59 |
| 60 | 33 | 45 | 108 | - | - | Aux fonds de placement du régime de pensions du Canada 60 |
| 3 | - | - | 376 | - | - | Aux entreprises publiques 61 |
| 9,055 | 9,475 | 4,667 | 4,004 | 1 | - | Aux caisses de retraite des fonctionnaires en fiducie 62 |
| | | | | | | À la collectivité 63 |
| 373 | 686 | 6,373 | 5,558 | - | 43 | Autres titres (secteur privé) 64 |
| 704 | 118 | 1,472 | 5,651 | - | - | Dépôts 65 |
| 574 | 70 | 53 | 458 | - | - | Dûs aux: |
| 130 | 48 | 1,419 | 5,193 | - | - | Entreprises publiques 66 |
| | | | | | | Autres 67 |
| 256 | 308 | 506 | 1,083 | 22 | 9 | Autre passif 68 |
| - | - | - | - | - | - | Dû aux : |
| - | - | - | - | - | - | Administrations publiques 69 |
| 256 | 308 | 506 | 1,083 | 22 | 9 | Régimes de pension des employés 70 |
| | | | | | | Autres 71 |
| 14,384 | 13,236 | 21,361 | 24,789 | 74 | 285 | TOTAL, PASSIF 72 |
| (5,504) | (3,085) | 2,956 | (2,743) | 163 | 143 | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif) 73 |

TABLE 1.17 Consolidated Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31 - NEWFOUNDLAND

TABLEAU 1.17 Bilan consolidé des administrations publiques provinciales, territoriales et locales, à la fin de l'exercice financier clos le plus près du 31 mars - TERRE-NEUVE

| No. | | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---|--|--------------|--------------|------------------------|--------------|--------------|---|-----------|
| millions of dollars - millions de dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | ACTIF FINANCIER | | | | |
| 1 | Cash on hand and on deposit | 90 | 79 | 98 | 86 | 104 | Encaisse et dépôts | 1 |
| 2 | Receivables | 121 | 112 | 151 | 149 | 168 | Débiteurs | 2 |
| 3 | Advances | 266 | 213 | 231 | 211 | 253 | Avances | 3 |
| 4 | Securities | 624 | 760 | 711 | 870 | 810 | Titres | 4 |
| 5 | Other financial assets | 135 | 108 | 87 | 75 | 76 | Autre actif financier | 5 |
| 6 | TOTAL FINANCIAL ASSETS | 1,236 | 1,272 | 1,278 | 1,391 | 1,411 | TOTAL, ACTIF FINANCIER | 6 |
| LIABILITIES | | | | PASSIF | | | | |
| 7 | Bank overdrafts | 82 | 39 | 64 | 32 | 42 | Découverts bancaires | 7 |
| 8 | Payables | 148 | 163 | 204 | 273 | 263 | Créditeurs | 8 |
| 9 | Advances | 384 | 414 | 380 | 357 | 357 | Avances | 9 |
| 10 | Treasury bills | 125 | 130 | 107 | 125 | 130 | Bons du trésor | 10 |
| 11 | Savings bonds | - | 9 | 23 | 38 | 19 | Obligations d'épargne | 11 |
| 12 | Bonds and debentures | 3,611 | 3,772 | 3,801 | 4,061 | 4,297 | Obligations | 12 |
| 13 | Other securities | 65 | 53 | 43 | 34 | 25 | Autres titres | 13 |
| 14 | Deposits | - | - | 1 | 1 | 1 | Dépôts | 14 |
| 15 | Other liabilities | 26 | 46 | 12 | 35 | 88 | Autre passif | 15 |
| 16 | TOTAL LIABILITIES | 4,441 | 4,626 | 4,635 | 4,956 | 5,222 | TOTAL, PASSIF | 16 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (3,205) | (3,354) | (3,357) | (3,565) | (3,811) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 18 | Total financial assets per capita (\$) | 2,142 | 2,208 | 2,211 | 2,407 | 2,437 | Total, actif financier par tête (\$) | 18 |
| 19 | Total liabilities per capita (\$) | 7,697 | 8,031 | 8,019 | 8,574 | 9,019 | Total, passif par tête (\$) | 19 |
| 20 | Population at April 1 (thousands) | 577 | 576 | 578 | 578 | 579 | Population au 1er avril (milliers) | 20 |

TABLE 1.17 Consolidated Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31 - PRINCE EDWARD ISLAND - Continued

TABEAU 1.17 Bilan consolidé des administrations publiques provinciales, territoriales et locales, à la fin de l'exercice financier clos le plus près du 31 mars - ÎLE-DU-PRINCE-ÉDOUARD - suite

| No. | | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---|--|------------|------------|------------|------------------------|------------|---|-----------|
| millions of dollars - millions de dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | | ACTIF FINANCIER | | | |
| 1 | Cash on hand and on deposit | 28 | 16 | 48 | 18 | 41 | Encaisse et dépôts | 1 |
| 2 | Receivables | 57 | 56 | 70 | 76 | 80 | Débiteurs | 2 |
| 3 | Advances | 83 | 83 | 92 | 103 | 94 | Avances | 3 |
| 4 | Securities | 162 | 193 | 221 | 229 | 249 | Titres | 4 |
| 5 | Other financial assets | 5 | 11 | 16 | 13 | 9 | Autre actif financier | 5 |
| 6 | TOTAL FINANCIAL ASSETS | 335 | 359 | 447 | 439 | 473 | TOTAL, ACTIF FINANCIER | 6 |
| LIABILITIES | | | | | PASSIF | | | |
| 7 | Bank overdrafts | 7 | 10 | 15 | 17 | 13 | Découverts bancaires | 7 |
| 8 | Payables | 61 | 70 | 88 | 87 | 88 | Créditeurs | 8 |
| 9 | Advances | 39 | 40 | 47 | 25 | 31 | Avances | 9 |
| 10 | Treasury bills | - | 6 | - | 28 | - | Bons du trésor | 10 |
| 11 | Savings bonds | - | - | - | - | - | Obligations d'épargne | 11 |
| 12 | Bonds and debentures | 430 | 458 | 545 | 535 | 634 | Obligations | 12 |
| 13 | Other securities | - | - | - | - | - | Autres titres | 13 |
| 14 | Deposits | 39 | 44 | 43 | 34 | 40 | Dépôts | 14 |
| 15 | Other liabilities | 12 | 10 | 16 | 21 | 17 | Autre passif | 15 |
| 16 | TOTAL LIABILITIES | 588 | 638 | 754 | 747 | 823 | TOTAL, PASSIF | 16 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (253) | (279) | (307) | (308) | (350) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 18 | Total financial assets per capita (\$) | 2,597 | 2,762 | 3,412 | 3,351 | 3,611 | Total, actif financier par tête (\$) | 18 |
| 19 | Total liabilities per capita (\$) | 4,558 | 4,908 | 5,756 | 5,702 | 6,282 | Total, passif par tête (\$) | 19 |
| 20 | Population at April 1 (thousands) | 129 | 130 | 131 | 131 | 131 | Population au 1er avril (milliers) | 20 |

TABLE 1.17 Consolidated Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31 - NOVA SCOTIA - Continued

TABLEAU 1.17 Bilan consolidé des administrations publiques provinciales, territoriales et locales, à la fin de l'exercice financier clos le plus près du 31 mars - NOUVELLE-ÉCOSSE - suite

| No. | | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---|--|--------------|--------------|--------------|------------------------|--------------|---|-----------|
| millions of dollars - millions de dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | | ACTIF FINANCIER | | | |
| 1 | Cash on hand and on deposit | 198 | 201 | 163 | 216 | 165 | Encaisse et dépôts | 1 |
| 2 | Receivables | 292 | 329 | 376 | 443 | 504 | Débiteurs | 2 |
| 3 | Advances | 379 | 359 | 351 | 349 | 359 | Avances | 3 |
| 4 | Securities | 1,193 | 1,295 | 1,412 | 1,052 | 1,360 | Titres | 4 |
| 5 | Other financial assets | 95 | 121 | 123 | 156 | 85 | Autre actif financier | 5 |
| 6 | TOTAL FINANCIAL ASSETS | 2,157 | 2,305 | 2,425 | 2,216 | 2,473 | TOTAL, ACTIF FINANCIER | 6 |
| LIABILITIES | | | | | PASSIF | | | |
| 7 | Bank overdrafts | 50 | 60 | 59 | 61 | 81 | Découverts bancaires | 7 |
| 8 | Payables | 474 | 501 | 578 | 730 | 601 | Créditeurs | 8 |
| 9 | Advances | 232 | 248 | 294 | 335 | 355 | Avances | 9 |
| 10 | Treasury bills | - | - | - | - | - | Bons du trésor | 10 |
| 11 | Savings bonds | - | - | - | - | - | Obligations d'épargne | 11 |
| 12 | Bonds and debentures | 4,785 | 5,142 | 5,244 | 5,701 | 6,406 | Obligations | 12 |
| 13 | Other securities | 114 | 62 | 55 | 139 | 140 | Autres titres | 13 |
| 14 | Deposits | 3 | 4 | 8 | 7 | 6 | Dépôts | 14 |
| 15 | Other liabilities | 55 | 72 | 82 | 153 | 89 | Autre passif | 15 |
| 16 | TOTAL LIABILITIES | 5,713 | 6,089 | 6,320 | 7,126 | 7,678 | TOTAL, PASSIF | 16 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (3,556) | (3,784) | (3,895) | (4,910) | (5,205) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 18 | Total financial assets per capita (\$) | 2,410 | 2,564 | 2,683 | 2,432 | 2,700 | Total, actif financier par tête (\$) | 18 |
| 19 | Total liabilities per capita (\$) | 6,383 | 6,773 | 6,991 | 7,822 | 8,382 | Total, passif par tête (\$) | 19 |
| 20 | Population at April 1 (thousands) | 895 | 899 | 904 | 911 | 916 | Population au 1er avril (milliers) | 20 |

TABLE 1.17 Consolidated Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31 - NEW BRUNSWICK - Continued

TABLERAU 1.17 Bilan consolidé des administrations publiques provinciales, territoriales et locales, à la fin de l'exercice financier clos le plus près du 31 mars - NOUVEAU-BRUNSWICK - suite

| No. | | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---|--|--------------|--------------|--------------|------------------------|--------------|---|-----------|
| millions of dollars - millions de dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | | ACTIF FINANCIER | | | |
| 1 | Cash on hand and on deposit | 59 | 161 | 158 | 108 | 232 | Encaisse et dépôts | 1 |
| 2 | Receivables | 454 | 503 | 540 | 624 | 687 | Débiteurs | 2 |
| 3 | Advances | 260 | 153 | 152 | 160 | 167 | Avances | 3 |
| 4 | Securities | 661 | 895 | 956 | 1,200 | 1,430 | Titres | 4 |
| 5 | Other financial assets | 70 | 103 | 92 | 87 | 92 | Autre actif financier | 5 |
| 6 | TOTAL FINANCIAL ASSETS | 1,504 | 1,815 | 1,898 | 2,179 | 2,608 | TOTAL, ACTIF FINANCIER | 6 |
| LIABILITIES | | | | | PASSIF | | | |
| 7 | Bank overdrafts | 16 | 30 | 29 | 35 | 54 | Découverts bancaires | 7 |
| 8 | Payables | 358 | 388 | 426 | 479 | 477 | Créditeurs | 8 |
| 9 | Advances | 72 | 83 | 85 | 65 | 81 | Avances | 9 |
| 10 | Treasury bills | 30 | 294 | 82 | 249 | 249 | Bons du trésor | 10 |
| 11 | Savings bonds | - | - | - | - | - | Obligations d'épargne | 11 |
| 12 | Bonds and debentures | 3,352 | 3,735 | 3,973 | 3,978 | 4,538 | Obligations | 12 |
| 13 | Other securities | 98 | 98 | 89 | 88 | 87 | Autres titres | 13 |
| 14 | Deposits | 6 | 9 | 10 | 13 | 17 | Dépôts | 14 |
| 15 | Other liabilities | 310 | 348 | 376 | 379 | 388 | Autre passif | 15 |
| 16 | TOTAL LIABILITIES | 4,242 | 4,985 | 5,070 | 5,286 | 5,891 | TOTAL, PASSIF | 16 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (2,738) | (3,170) | (3,172) | (3,107) | (3,283) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 18 | Total financial assets per capita (\$) | 2,063 | 2,480 | 2,575 | 2,937 | 3,491 | Total, actif financier par tête (\$) | 18 |
| 19 | Total liabilities per capita (\$) | 5,819 | 6,810 | 6,879 | 7,124 | 7,886 | Total, passif par tête (\$) | 19 |
| 20 | Population at April 1 (thousands) | 729 | 732 | 737 | 742 | 747 | Population au 1er avril (milliers) | 20 |

TABLE 1.17 Consolidated Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31 - QUÉBEC - Continued

TABLEAU 1.17 Bilan consolidé des administrations publiques provinciales, territoriales et locales, à la fin de l'exercice financier clos le plus près du 31 mars - QUÉBEC - suite

| No. | | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---|--|---------------|---------------|------------------------|---------------|---------------|---|-----------|
| millions of dollars - millions de dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | ACTIF FINANCIER | | | | |
| 1 | Cash on hand and on deposit | 6,622 | 7,362 | 8,344 | 9,627 | 10,123 | Encaisse et dépôts | 1 |
| 2 | Receivables | 2,970 | 3,173 | 3,518 | 3,733 | 4,045 | Débiteurs | 2 |
| 3 | Advances | 616 | 780 | 907 | 1,251 | 1,318 | Avances | 3 |
| 4 | Securities | 6,979 | 7,030 | 7,284 | 7,146 | 7,501 | Titres | 4 |
| 5 | Other financial assets | 422 | 356 | 330 | 896 | 1,192 | Autre actif financier | 5 |
| 6 | TOTAL FINANCIAL ASSETS | 17,609 | 18,701 | 20,383 | 22,653 | 24,179 | TOTAL, ACTIF FINANCIER | 6 |
| LIABILITIES | | | | PASSIF | | | | |
| 7 | Bank overdrafts | 374 | 453 | 547 | 479 | 327 | Découverts bancaires | 7 |
| 8 | Payables | 4,471 | 4,381 | 4,646 | 4,668 | 4,887 | Créditeurs | 8 |
| 9 | Advances | 3,546 | 3,685 | 3,975 | 5,168 | 5,571 | Avances | 9 |
| 10 | Treasury bills | 1,550 | 1,698 | 1,607 | 1,723 | 2,019 | Bons du trésor | 10 |
| 11 | Savings bonds | 2,806 | 2,731 | 2,360 | 2,085 | 1,965 | Obligations d'épargne | 11 |
| 12 | Bonds and debentures | 32,375 | 33,473 | 34,968 | 37,182 | 39,506 | Obligations | 12 |
| 13 | Other securities | 1,455 | 2,579 | 2,694 | 2,285 | 3,711 | Autres titres | 13 |
| 14 | Deposits | 88 | 90 | 90 | 96 | 95 | Dépôts | 14 |
| 15 | Other liabilities | 10,267 | 12,863 | 14,617 | 15,788 | 17,011 | Autre passif | 15 |
| 16 | TOTAL LIABILITIES | 56,932 | 61,953 | 65,504 | 69,474 | 75,092 | TOTAL, PASSIF | 16 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (39,323) | (43,252) | (45,121) | (46,821) | (50,913) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 18 | Total financial assets per capita (\$) | 2,593 | 2,733 | 2,943 | 3,238 | 3,423 | Total, actif financier par tête (\$) | 18 |
| 19 | Total liabilities per capita (\$) | 8,385 | 9,055 | 9,458 | 9,929 | 10,632 | Total, passif par tête (\$) | 19 |
| 20 | Population at April 1 (thousands) | 6,790 | 6,842 | 6,926 | 6,997 | 7,063 | Population au 1er avril (milliers) | 20 |

TABLE 1.17 Consolidated Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31 - **ONTARIO** - Continued

TABLEAU 1.17 Bilan consolidé des administrations publiques provinciales, territoriales et locales, à la fin de l'exercice financier clos le plus près du 31 mars - **ONTARIO** - suite

| No. | | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---|--|---------------|---------------|---------------|------------------------|---------------|---|-----------|
| millions of dollars - millions de dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | | ACTIF FINANCIER | | | |
| 1 | Cash on hand and on deposit | 2,190 | 2,519 | 2,247 | 3,372 | 7,561 | Encaisse et dépôts | 1 |
| 2 | Receivables | 2,255 | 2,039 | 2,149 | 2,871 | 3,343 | Débiteurs | 2 |
| 3 | Advances | 689 | 662 | 635 | 565 | 522 | Avances | 3 |
| 4 | Securities | 15,448 | 15,250 | 17,927 | 20,159 | 17,270 | Titres | 4 |
| 5 | Other financial assets | 162 | 205 | 224 | 406 | 399 | Autre actif financier | 5 |
| 6 | TOTAL FINANCIAL ASSETS | 20,744 | 20,675 | 23,182 | 27,373 | 29,095 | TOTAL, ACTIF FINANCIER | 6 |
| LIABILITIES | | | | | PASSIF | | | |
| 7 | Bank overdrafts | 2,141 | 2,121 | 2,918 | 3,532 | 3,810 | Découverts bancaires | 7 |
| 8 | Payables | 1,383 | 1,336 | 1,283 | 2,255 | 2,421 | Créditeurs | 8 |
| 9 | Advances | 1,567 | 1,471 | 1,479 | 2,093 | 2,641 | Avances | 9 |
| 10 | Treasury bills | 616 | 578 | 588 | - | 500 | Bons du trésor | 10 |
| 11 | Savings bonds | - | - | - | - | - | Obligations d'épargne | 11 |
| 12 | Bonds and debentures | 37,617 | 38,178 | 39,087 | 47,628 | 49,906 | Obligations | 12 |
| 13 | Other securities | - | 23 | 23 | 23 | 23 | Autres titres | 13 |
| 14 | Deposits | 958 | 1,126 | 1,510 | 1,832 | 1,971 | Dépôts | 14 |
| 15 | Other liabilities | 6,447 | 7,238 | 8,164 | 539 | 588 | Autre passif | 15 |
| 16 | TOTAL LIABILITIES | 50,729 | 52,071 | 55,052 | 57,902 | 61,860 | TOTAL, PASSIF | 16 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (29,985) | (31,396) | (31,870) | (30,529) | (32,765) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 18 | Total financial assets per capita (\$) | 2,156 | 2,105 | 2,300 | 2,662 | 2,789 | Total, actif financier par tête (\$) | 18 |
| 19 | Total liabilities per capita (\$) | 5,272 | 5,301 | 5,461 | 5,630 | 5,929 | Total, passif par tête (\$) | 19 |
| 20 | Population at April 1 (thousands) | 9,623 | 9,822 | 10,081 | 10,284 | 10,433 | Population au 1er avril (milliers) | 20 |

TABLE 1.17 Consolidated Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31 - MANITOBA - Continued

TABLEAU 1.17 Bilan consolidé des administrations publiques provinciales, territoriales et locales, à la fin de l'exercice financier clos le plus près du 31 mars - MANITOBA - suite

| No. | | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|-----|--|---|---------------|---------------|---------------|---------------|---|-----------|
| | | millions of dollars - millions de dollars | | | | | | |
| | FINANCIAL ASSETS | | | | | | ACTIF FINANCIER | |
| 1 | Cash on hand and on deposit | 412 | 478 | 683 | 622 | 566 | Encaisse et dépôts | 1 |
| 2 | Receivables | 234 | 276 | 324 | 553 | 598 | Débiteurs | 2 |
| 3 | Advances | 2,856 | 3,415 | 3,875 | 3,757 | 4,241 | Avances | 3 |
| 4 | Securities | 2,056 | 2,392 | 2,849 | 2,591 | 3,263 | Titres | 4 |
| 5 | Other financial assets | 87 | 82 | 98 | 183 | 212 | Autre actif financier | 5 |
| 6 | TOTAL FINANCIAL ASSETS | 5,645 | 6,643 | 7,829 | 7,706 | 8,880 | TOTAL, ACTIF FINANCIER | 6 |
| | LIABILITIES | | | | | | PASSIF | |
| 7 | Bank overdrafts | 29 | 128 | 99 | 193 | 72 | Découverts bancaires | 7 |
| 8 | Payables | 570 | 743 | 894 | 1,015 | 986 | Créditeurs | 8 |
| 9 | Advances | 259 | 233 | 217 | 235 | 313 | Avances | 9 |
| 10 | Treasury bills | 266 | 184 | 452 | 451 | 515 | Bons du trésor | 10 |
| 11 | Savings bonds | 2 | 1 | - | - | - | Obligations d'épargne | 11 |
| 12 | Bonds and debentures | 8,698 | 10,076 | 10,160 | 9,892 | 11,165 | Obligations | 12 |
| 13 | Other securities | 462 | 430 | 417 | 391 | 373 | Autres titres | 13 |
| 14 | Deposits | 386 | 641 | 691 | 520 | 704 | Dépôts | 14 |
| 15 | Other liabilities | 127 | 176 | 132 | 266 | 256 | Autre passif | 15 |
| 16 | TOTAL LIABILITIES | 10,799 | 12,612 | 13,062 | 12,963 | 14,384 | TOTAL, PASSIF | 16 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (5,154) | (5,969) | (5,233) | (5,257) | (5,504) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 18 | Total financial assets per capita (\$) | 5,136 | 6,017 | 7,085 | 6,961 | 7,993 | Total, actif financier par tête (\$) | 18 |
| 19 | Total liabilities per capita (\$) | 9,826 | 11,424 | 11,821 | 11,710 | 12,947 | Total, passif par tête (\$) | 19 |
| 20 | Population at April 1 (thousands) | 1,099 | 1,104 | 1,105 | 1,107 | 1,111 | Population au 1er avril (milliers) | 20 |

TABLE 1.17 Consolidated Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31 - SASKATCHEWAN - Continued

TABLEAU 1.17 Bilan consolidé des administrations publiques provinciales, territoriales et locales, à la fin de l'exercice financier clos le plus près du 31 mars - SASKATCHEWAN - suite

| No. | | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|-----|--|---|---------------|---------------|---------------|---------------|---|-----------|
| | | millions of dollars - millions de dollars | | | | | | |
| | FINANCIAL ASSETS | | | | | | ACTIF FINANCIER | |
| 1 | Cash on hand and on deposit | 428 | 457 | 470 | 358 | 289 | Encaisse et dépôts | 1 |
| 2 | Receivables | 318 | 424 | 613 | 839 | 670 | Débiteurs | 2 |
| 3 | Advances | 5,419 | 5,497 | 5,628 | 6,163 | 6,512 | Avances | 3 |
| 4 | Securities | 2,321 | 2,204 | 2,142 | 2,691 | 2,506 | Titres | 4 |
| 5 | Other financial assets | 247 | 128 | 179 | 150 | 174 | Autre actif financier | 5 |
| 6 | TOTAL FINANCIAL ASSETS | 8,733 | 8,710 | 9,032 | 10,201 | 10,151 | TOTAL, ACTIF FINANCIER | 6 |
| | LIABILITIES | | | | | | PASSIF | |
| 7 | Bank overdrafts | 171 | 81 | 11 | 107 | 64 | Découverts bancaires | 7 |
| 8 | Payables | 193 | 200 | 273 | 272 | 272 | Créditeurs | 8 |
| 9 | Advances | 73 | 84 | 81 | 51 | 43 | Avances | 9 |
| 10 | Treasury bills | 647 | 641 | 641 | 631 | 526 | Bons du trésor | 10 |
| 11 | Savings bonds | - | - | - | - | - | Obligations d'épargne | 11 |
| 12 | Bonds and debentures | 7,121 | 8,070 | 8,312 | 8,622 | 11,219 | Obligations | 12 |
| 13 | Other securities | 2,036 | 1,472 | 1,832 | 2,971 | 686 | Autres titres | 13 |
| 14 | Deposits | 97 | 225 | 152 | 157 | 118 | Dépôts | 14 |
| 15 | Other liabilities | 110 | 238 | 341 | 281 | 308 | Autre passif | 15 |
| 16 | TOTAL LIABILITIES | 10,448 | 11,011 | 11,643 | 13,092 | 13,236 | TOTAL, PASSIF | 16 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (1,715) | (2,301) | (2,611) | (2,891) | (3,085) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 18 | Total financial assets per capita (\$) | 8,438 | 8,440 | 8,820 | 10,070 | 10,090 | Total, actif financier par tête (\$) | 18 |
| 19 | Total liabilities per capita (\$) | 10,095 | 10,670 | 11,370 | 12,924 | 13,157 | Total, passif par tête (\$) | 19 |
| 20 | Population at April 1 (thousands) | 1,035 | 1,032 | 1,024 | 1,013 | 1,006 | Population au 1er avril (milliers) | 20 |

TABLE 1.17 Consolidated Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31 - ALBERTA - Continued

TABLERAU 1.17 Bilan consolidé des administrations publiques provinciales, territoriales et locales, à la fin de l'exercice financier clos le plus près du 31 mars - ALBERTA - suite

| No. | | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---|--|---------------|---------------|------------------------|---------------|---------------|---|-----------|
| millions of dollars - millions de dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | ACTIF FINANCIER | | | | |
| 1 | Cash on hand and on deposit | 2,674 | 2,945 | 3,211 | 2,866 | 3,090 | Encaisse et dépôts | 1 |
| 2 | Receivables | 2,019 | 2,000 | 2,019 | 1,892 | 2,575 | Débiteurs | 2 |
| 3 | Advances | 2,124 | 2,209 | 2,247 | 2,472 | 2,222 | Avances | 3 |
| 4 | Securities | 14,469 | 14,918 | 15,188 | 16,211 | 16,074 | Titres | 4 |
| 5 | Other financial assets | 260 | 348 | 374 | 314 | 356 | Autre actif financier | 5 |
| 6 | TOTAL FINANCIAL ASSETS | 21,546 | 22,420 | 23,039 | 23,755 | 24,317 | TOTAL, ACTIF FINANCIER | 6 |
| LIABILITIES | | | | PASSIF | | | | |
| 7 | Bank overdrafts | 5 | 17 | 40 | 94 | 9 | Découverts bancaires | 7 |
| 8 | Payables | 1,878 | 1,982 | 2,142 | 2,024 | 2,119 | Créditeurs | 8 |
| 9 | Advances | 309 | 349 | 390 | 179 | 183 | Avances | 9 |
| 10 | Treasury bills | 618 | 643 | 645 | 623 | 474 | Bons du trésor | 10 |
| 11 | Savings bonds | - | 748 | 731 | 987 | 971 | Obligations d'épargne | 11 |
| 12 | Bonds and debentures | 5,647 | 6,537 | 8,302 | 8,542 | 9,254 | Obligations | 12 |
| 13 | Other securities | 2,780 | 3,169 | 3,883 | 5,552 | 6,373 | Autres titres | 13 |
| 14 | Deposits | 271 | 143 | 194 | 1,148 | 1,472 | Dépôts | 14 |
| 15 | Other liabilities | 956 | 1,165 | 1,214 | 529 | 506 | Autre passif | 15 |
| 16 | TOTAL LIABILITIES | 12,464 | 14,753 | 17,541 | 19,678 | 21,361 | TOTAL, PASSIF | 16 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 9,082 | 7,667 | 5,498 | 4,077 | 2,956 | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 18 | Total financial assets per capita (\$) | 8,819 | 9,129 | 9,234 | 9,345 | 9,392 | Total, actif financier par tête (\$) | 18 |
| 19 | Total liabilities per capita (\$) | 5,102 | 6,007 | 7,030 | 7,741 | 8,251 | Total, passif par tête (\$) | 19 |
| 20 | Population at April 1 (thousands) | 2,443 | 2,456 | 2,495 | 2,542 | 2,589 | Population au 1er avril (milliers) | 20 |

TABLE 1.17 Consolidated Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31 - **BRITISH COLUMBIA** - Continued

TABLERAU 1.17 Bilan consolidé des administrations publiques provinciales, territoriales et locales, à la fin de l'exercice financier clos le plus près du 31 mars - **COLOMBIE-BRITANNIQUE** - suite

| No. | | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---|--|---------|---------|---------|---------|-----------------|---|-----|
| millions of dollars – millions de dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | | | ACTIF FINANCIER | | |
| 1 | Cash on hand and on deposit | 861 | 967 | 894 | 1,025 | 1,155 | Encaisse et dépôts | 1 |
| 2 | Receivables | 1,475 | 1,465 | 1,615 | 1,726 | 2,058 | Débiteurs | 2 |
| 3 | Advances | 1,848 | 2,471 | 3,665 | 4,415 | 5,314 | Avances | 3 |
| 4 | Securities | 5,811 | 8,495 | 10,227 | 11,502 | 12,970 | Titres | 4 |
| 5 | Other financial assets | 456 | 538 | 437 | 474 | 549 | Autre actif financier | 5 |
| 6 | TOTAL FINANCIAL ASSETS | 10,451 | 13,936 | 16,838 | 19,142 | 22,046 | TOTAL, ACTIF FINANCIER | 6 |
| LIABILITIES | | | | | | PASSIF | | |
| 7 | Bank overdrafts | 191 | 161 | 170 | 137 | 73 | Découverts bancaires | 7 |
| 8 | Payables | 1,527 | 1,614 | 1,671 | 1,782 | 2,031 | Créditeurs | 8 |
| 9 | Advances | 394 | 569 | 562 | 586 | 649 | Avances | 9 |
| 10 | Treasury bills | 647 | 705 | 755 | 749 | 696 | Bons du trésor | 10 |
| 11 | Savings bonds | – | – | 153 | 82 | 55 | Obligations d'épargne | 11 |
| 12 | Bonds and debentures | 6,320 | 7,067 | 6,915 | 7,309 | 8,993 | Obligations | 12 |
| 13 | Other securities | 4,870 | 4,395 | 4,781 | 5,486 | 5,558 | Autres titres | 13 |
| 14 | Deposits | 162 | 3,388 | 4,413 | 4,571 | 5,651 | Dépôts | 14 |
| 15 | Other liabilities | 893 | 682 | 867 | 848 | 1,083 | Autre passif | 15 |
| 16 | TOTAL LIABILITIES | 15,004 | 18,581 | 20,287 | 21,550 | 24,789 | TOTAL, PASSIF | 16 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | (4,553) | (4,645) | (3,449) | (2,408) | (2,743) | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 18 | Total financial assets per capita (\$) | 3,428 | 4,484 | 5,285 | 5,841 | 6,561 | Total, actif financier par tête (\$) | 18 |
| 19 | Total liabilities per capita (\$) | 4,921 | 5,978 | 6,368 | 6,576 | 7,378 | Total, passif par tête (\$) | 19 |
| 20 | Population at April 1 (thousands) | 3,049 | 3,108 | 3,186 | 3,277 | 3,360 | Population au 1er avril (milliers) | 20 |

TABLE 1.17 Consolidated Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31 - YUKON - Continued

TABLEAU 1.17 Bilan consolidé des administrations publiques provinciales, territoriales et locales, à la fin de l'exercice financier clos le plus près du 31 mars - YUKON - suite

| No. | | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---|--|------------|------------|------------------------|------------|------------|---|-----------|
| millions of dollars - millions de dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | ACTIF FINANCIER | | | | |
| 1 | Cash on hand and on deposit | 37 | 37 | 41 | 54 | 56 | Encaisse et dépôts | 1 |
| 2 | Receivables | 31 | 47 | 42 | 42 | 32 | Débiteurs | 2 |
| 3 | Advances | 3 | 3 | 7 | 14 | 22 | Avances | 3 |
| 4 | Securities | 89 | 101 | 109 | 111 | 118 | Titres | 4 |
| 5 | Other financial assets | 6 | 11 | 5 | 5 | 9 | Autre actif financier | 5 |
| 6 | TOTAL FINANCIAL ASSETS | 166 | 199 | 204 | 226 | 237 | TOTAL, ACTIF FINANCIER | 6 |
| LIABILITIES | | | | PASSIF | | | | |
| 7 | Bank overdrafts | - | - | - | - | - | Découverts bancaires | 7 |
| 8 | Payables | 37 | 49 | 44 | 44 | 42 | Créditeurs | 8 |
| 9 | Advances | 11 | 8 | 7 | 6 | 5 | Avances | 9 |
| 10 | Treasury bills | - | - | - | - | - | Bons du trésor | 10 |
| 11 | Savings bonds | - | - | - | - | - | Obligations d'épargne | 11 |
| 12 | Bonds and debentures | - | 5 | 5 | 5 | 5 | Obligations | 12 |
| 13 | Other securities | - | - | - | - | - | Autres titres | 13 |
| 14 | Deposits | - | - | - | - | - | Dépôts | 14 |
| 15 | Other liabilities | 13 | 18 | 20 | 22 | 22 | Autre passif | 15 |
| 16 | TOTAL LIABILITIES | 61 | 80 | 76 | 77 | 74 | TOTAL, PASSIF | 16 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 105 | 119 | 128 | 149 | 163 | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 18 | Total financial assets per capita (\$) | 6,385 | 7,370 | 7,556 | 8,071 | 8,172 | Total, actif financier par tête (\$) | 18 |
| 19 | Total liabilities per capita (\$) | 2,346 | 2,963 | 2,815 | 2,750 | 2,552 | Total, passif par tête (\$) | 19 |
| 20 | Population at April 1 (thousands) | 26 | 27 | 27 | 28 | 29 | Population au 1er avril (milliers) | 20 |

TABLE 1.17 Consolidated Provincial, Territorial and Local Government Balance Sheet, as at the End of the Fiscal Year Nearest to March 31 - NORTHWEST TERRITORIES - Concluded

TABLEAU 1.17 Bilan consolidé des administrations publiques provinciales, territoriales et locales, à la fin de l'exercice financier clos le plus près du 31 mars - TERRITOIRES DU NORD-OUEST - fin

| No. | | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---|--|-------|-------|-------|-------|-----------------|---|-----|
| millions of dollars – millions de dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | | | ACTIF FINANCIER | | |
| 1 | Cash on hand and on deposit | 91 | 90 | 87 | 91 | 99 | Encaisse et dépôts | |
| 2 | Receivables | 93 | 108 | 134 | 140 | 170 | Débiteurs | 2 |
| 3 | Advances | 13 | 13 | 67 | 64 | 62 | Avances | 3 |
| 4 | Securities | 79 | 90 | 96 | 97 | 96 | Titres | 4 |
| 5 | Other financial assets | - | 1 | 2 | - | 1 | Autre actif financier | 5 |
| 6 | TOTAL FINANCIAL ASSETS | 276 | 302 | 386 | 392 | 428 | TOTAL, ACTIF FINANCIER | 6 |
| LIABILITIES | | | | | | PASSIF | | |
| 7 | Bank overdrafts | 9 | 27 | 39 | 41 | 89 | Découverts bancaires | 7 |
| 8 | Payables | 119 | 136 | 120 | 151 | 142 | Créditeurs | 8 |
| 9 | Advances | 1 | - | - | - | 2 | Avances | 9 |
| 10 | Treasury bills | - | - | - | - | - | Bons du trésor | 10 |
| 11 | Savings bonds | - | - | - | - | - | Obligations d'épargne | 11 |
| 12 | Bonds and debentures | - | - | 54 | 48 | 43 | Obligations | 12 |
| 13 | Other securities | - | - | - | - | - | Autres titres | 13 |
| 14 | Deposits | - | - | - | - | - | Dépôts | 14 |
| 15 | Other liabilities | 2 | 3 | 2 | 7 | 9 | Autre passif | 15 |
| 16 | TOTAL LIABILITIES | 131 | 166 | 215 | 247 | 285 | TOTAL, PASSIF | 16 |
| 17 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 145 | 136 | 171 | 145 | 143 | Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif financier) | 17 |
| 18 | Total financial assets per capita (\$) | 4,929 | 5,393 | 6,772 | 6,644 | 7,016 | Total, actif financier par tête (\$) | 18 |
| 19 | Total liabilities per capita (\$) | 2,339 | 2,964 | 3,772 | 4,186 | 4,672 | Total, passif par tête (\$) | 19 |
| 20 | Population at April 1 (thousands) | 56 | 56 | 57 | 59 | 61 | Population au 1er avril (milliers) | 20 |

TABLE 1.18 Federal Government Guaranteed Debt, as at March 31

TABLEAU 1.18 La dette garantie de l'administration publique fédérale, au 31 mars

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | | No. |
|---|--------------------------------------|---------------|---------------|---------------|---------------|---------------|---|----------|
| millions of dollars – millions de dollars | | | | | | | | |
| | GUARANTEED DEBT | | | | | | DETTE GARANTIE | |
| 1 | Borrowings by Crown Corporations | 4,542 | 5,753 | 7,107 | 8,853 | 11,781 | Emprunts par des sociétés de la Couronne | 1 |
| 2 | Borrowings by others | 1,245 | 1,335 | 1,426 | 1,743 | 2,177 | Emprunts effectués par d'autres | 2 |
| 3 | Insurance programs of the Government | 706 | 699 | 699 | 1,235 | 1,427 | Programmes d'assurance de l'administration publique | 3 |
| 4 | Other guarantees | 14 | 220 | 1,221 | 1,430 | 125 | Autres garanties | 4 |
| 5 | TOTAL GUARANTEED DEBT | 6,507 | 8,007 | 10,453 | 13,261 | 15,510 | TOTAL DE LA DETTE GARANTIE | 5 |
| No. | | 1985 | 1986 | 1987 | 1988 | 1989 | | No. |
| millions of dollars – millions de dollars | | | | | | | | |
| | GUARANTEED DEBT | | | | | | DETTE GARANTIE | |
| 1 | Borrowings by Crown Corporations | 13,974 | 14,599 | 15,743 | 14,811 | 15,001 | Emprunts par des sociétés de la Couronne | 1 |
| 2 | Borrowings by others | 2,866 | 3,347 | 3,801 | 4,408 | 4,902 | Emprunts effectués par d'autres | 2 |
| 3 | Insurance programs of the Government | 1,468 | 1,456 | 1,440 | 1,396 | 1,427 | Programmes d'assurance de l'administration publique | 3 |
| 4 | Other guarantees | 150 | 222 | 341 | 286 | 161 | Autres garanties | 4 |
| 5 | TOTAL GUARANTEED DEBT | 18,458 | 19,624 | 21,325 | 20,901 | 21,491 | TOTAL DE LA DETTE GARANTIE | 5 |
| No. | | 1990 | 1991 | 1992 | 1993 | | | No. |
| millions of dollars – millions de dollars | | | | | | | | |
| | GUARANTEED DEBT | | | | | | DETTE GARANTIE | |
| 1 | Borrowings by Crown Corporations | 16,708 | 17,877 | 18,578 | 18,569 | | Emprunts par des sociétés de la Couronne | 1 |
| 2 | Borrowings by others | 5,128 | 5,708 | 6,104 | 6,773 | | Emprunts effectués par d'autres | 2 |
| 3 | Insurance programs of the Government | 1,087 | 1,034 | 1,060 | 1,367 | | Programmes d'assurance de l'administration publique | 3 |
| 4 | Other guarantees | 136 | 2,252 | 824 | 816 | | Autres garanties | 4 |
| 5 | TOTAL GUARANTEED DEBT | 23,059 | 26,871 | 26,566 | 27,525 | | TOTAL DE LA DETTE GARANTIE | 5 |

Statistical Tables
Tableaux statistiques

TABLE 1.19 Guaranteed Debt of Provincial and Territorial Governments, as at March 31
NEWFOUNDLAND

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|---------------------------------------|--|------|------|------|------|------|
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| | 190 | 212 | 218 | 223 | 233 | 385 |
| 1 | 112 | 111 | 94 | 108 | 126 | 119 |
| 2 | 6 | 5 | 18 | 7 | 5 | 151 |
| 3 | 72 | 96 | 106 | 108 | 102 | 115 |
| Local Governments | | | | | | |
| | 25 | 26 | 34 | 33 | 46 | 38 |
| 4 | 20 | 19 | 18 | 17 | 16 | 14 |
| 5 | 5 | 7 | 16 | 16 | 30 | 24 |
| 6 | - | - | - | - | - | - |
| Others | | | | | | |
| | 53 | 58 | 120 | 31 | 26 | 24 |
| 7 | 24 | 24 | 24 | 23 | 23 | 17 |
| 8 | 29 | 34 | 95 | 7 | 2 | 2 |
| 9 | - | - | 1 | 1 | 1 | 5 |
| 10 | TOTAL GUARANTEED DEBT (excluding provincial and territorial government special funds) | | | | | |
| | 268 | 296 | 372 | 287 | 305 | 447 |
| 11 | Total guaranteed debt per capita (\$) | | | | | |
| | 519 | 568 | 690 | 526 | 556 | 805 |
| 12 | Population at April 1 (thousands) | | | | | |
| | 516 | 521 | 539 | 546 | 549 | 555 |
| Provincial and Territorial Government | | | | | | |
| | 17 | 17 | 29 | 40 | 39 | 108 |
| 13 | 17 | 17 | 26 | 40 | 39 | 75 |
| 14 | - | - | 3 | - | - | 33 |
| 15 | - | - | - | - | - | - |

| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
|---------------------------------------|--|-------|-------|-------|-------|-------|
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| | 757 | 918 | 1,016 | 1,067 | 1,181 | 1,050 |
| 1 | 613 | 757 | 860 | 890 | 940 | 923 |
| 2 | 54 | 71 | 42 | 21 | 34 | 22 |
| 3 | 90 | 90 | 114 | 156 | 207 | 105 |
| Local Governments | | | | | | |
| | 21 | 50 | 63 | 38 | 24 | 26 |
| 4 | 3 | 2 | - | - | - | - |
| 5 | 14 | 44 | 59 | 34 | 20 | 23 |
| 6 | 4 | 4 | 4 | 4 | 4 | 3 |
| Others | | | | | | |
| | 128 | 126 | 28 | 44 | 31 | 35 |
| 7 | 8 | 5 | 5 | - | 2 | - |
| 8 | 116 | 117 | 19 | 18 | 25 | 32 |
| 9 | 4 | 4 | 4 | 26 | 4 | 3 |
| 10 | TOTAL GUARANTEED DEBT (excluding provincial and territorial government special funds) | | | | | |
| | 906 | 1,094 | 1,107 | 1,149 | 1,236 | 1,111 |
| 11 | Total guaranteed debt per capita (\$) | | | | | |
| | 1,576 | 1,886 | 1,905 | 1,978 | 2,135 | 1,925 |
| 12 | Population at April 1 (thousands) | | | | | |
| | 575 | 580 | 581 | 581 | 579 | 577 |
| Provincial and Territorial Government | | | | | | |
| | 269 | 262 | 285 | 300 | 397 | 343 |
| 13 | 256 | 253 | 279 | 299 | 396 | 342 |
| 14 | 13 | 9 | 6 | 1 | 1 | 1 |
| 15 | - | - | - | - | - | - |

See footnote(s) at end of table.

TABLEAU 1.19 Dette garantie des administrations publiques provinciales et territoriales, au 31 mars
TERRE-NEUVE

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No |
|---------------------|-------|-------|-------|-------|-------|---|----|
| millions de dollars | | | | | | | |
| | | | | | | DETTE GARANTIE | |
| | | | | | | Émise par: | |
| 480 | 453 | 507 | 548 | 648 | 696 | Entreprises publiques provinciales et territoriales | |
| 193 | 193 | 287 | 335 | 505 | 509 | Obligations | 1 |
| 150 | 133 | 92 | 83 | 52 | 63 | Emprunts bancaires | 2 |
| 137 | 127 | 128 | 130 | 91 | 124 | Autres | 3 |
| 40 | 30 | 35 | 26 | 32 | 26 | Les administrations publiques locales | |
| 13 | 12 | 6 | 5 | 4 | 4 | Obligations | 4 |
| 27 | 18 | 25 | 17 | 24 | 18 | Emprunts bancaires | 5 |
| - | - | 4 | 4 | 4 | 4 | Autres | 6 |
| 27 | 26 | 32 | 49 | 37 | 18 | Les autres | |
| 17 | 16 | 15 | 14 | 11 | 9 | Obligations | 7 |
| 4 | 4 | 9 | 29 | 25 | 4 | Emprunts bancaires | 8 |
| 6 | 6 | 8 | 6 | 1 | 5 | Autres | 9 |
| | | | | | | TOTAL, DETTE GARANTIE | 10 |
| | | | | | | (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | |
| 547 | 509 | 574 | 623 | 717 | 740 | | |
| 973 | 899 | 1,011 | 1,093 | 1,253 | 1,285 | Total, dette garantie par tête (\$) | 11 |
| 562 | 566 | 568 | 570 | 572 | 576 | Population au 1er avril (milliers) | 12 |
| 134 | 158 | 182 | 189 | 216 | 225 | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ | |
| 99 | 130 | 139 | 168 | 216 | 206 | Obligations | 13 |
| 35 | 28 | 43 | 21 | - | 19 | Emprunts bancaires | 14 |
| - | - | - | - | - | - | Autres | 15 |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | No |
| millions de dollars | | | | | | | |
| | | | | | | DETTE GARANTIE | |
| | | | | | | Émise par: | |
| 1,059 | 1,052 | 1,064 | 1,126 | 1,145 | | Entreprises publiques provinciales et territoriales | |
| 845 | 852 | 918 | 879 | 1,128 | | Obligations | 1 |
| 25 | 27 | 20 | 31 | 17 | | Emprunts bancaires | 2 |
| 189 | 173 | 126 | 216 | - | | Autres | 3 |
| 31 | 27 | 37 | 54 | 39 | | Les administrations publiques locales | |
| - | - | - | 3 | 3 | | Obligations | 4 |
| 28 | 24 | 34 | 51 | 36 | | Emprunts bancaires | 5 |
| 3 | 3 | 3 | - | - | | Autres | 6 |
| 75 | 96 | 73 | 55 | 50 | | Les autres | |
| - | - | - | - | - | | Obligations | 7 |
| 73 | 94 | 71 | 54 | 49 | | Emprunts bancaires | 8 |
| 2 | 2 | 2 | 1 | 1 | | Autres | 9 |
| | | | | | | TOTAL, DETTE GARANTIE | 10 |
| | | | | | | (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | |
| 1,165 | 1,175 | 1,174 | 1,235 | 1,234 | | | |
| 2,023 | 2,033 | 2,031 | 2,133 | 2,124 | | Total, dette garantie par tête (\$) | 11 |
| 576 | 578 | 578 | 579 | 581 | | Population au 1er avril (milliers) | 12 |
| 371 | 404 | 425 | 425 | 453 | | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ | |
| 370 | 402 | 424 | 424 | 453 | | Obligations | 13 |
| 1 | 2 | 1 | 1 | - | | Emprunts bancaires | 14 |
| - | - | - | - | - | | Autres | 15 |

Voir note(s) à la fin du tableau.

TABLE 1.19 Guaranteed Debt of Provincial and Territorial Governments, as at March 31 - Continued
PRINCE EDWARD ISLAND

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|---|------|------|------|------|------|------|
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 1 | 1 | 1 | 2 | - | - | - |
| 2 | - | - | - | - | - | - |
| 3 | 1 | 1 | 2 | - | - | - |
| 4 | - | - | - | - | - | - |
| Local Governments | | | | | | |
| 5 | 13 | 14 | 13 | 11 | 9 | 8 |
| 6 | 11 | 11 | 10 | 10 | 9 | 8 |
| 7 | 2 | 3 | 3 | 1 | - | - |
| 8 | - | - | - | - | - | - |
| Others | | | | | | |
| 9 | 1 | 1 | 4 | 5 | 4 | 5 |
| 10 | - | - | - | - | - | - |
| 11 | - | - | - | - | - | - |
| 12 | - | - | - | - | - | - |
| TOTAL GUARANTEED DEBT (excluding provincial and territorial government special funds) | | | | | | |
| 13 | 15 | 16 | 19 | 16 | 13 | 13 |
| 14 | 136 | 144 | 168 | 140 | 112 | 110 |
| 15 | 110 | 111 | 113 | 114 | 116 | 118 |
| Provincial and Territorial Government Special Funds¹ | | | | | | |
| 16 | - | 3 | 3 | 2 | 2 | 1 |
| 17 | - | - | - | - | - | - |
| 18 | - | 1 | 1 | 1 | 1 | 1 |
| 19 | - | 2 | 2 | 1 | 1 | - |
| 1982 1983 1984 1985 1986 1987 | | | | | | |
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 1 | 1 | 7 | 5 | 16 | 13 | 8 |
| 2 | 1 | - | - | - | - | - |
| 3 | - | 3 | 2 | 10 | 10 | 8 |
| 4 | - | 4 | 3 | 6 | 3 | - |
| Local Governments | | | | | | |
| 5 | 4 | 3 | 2 | 2 | 1 | 1 |
| 6 | 4 | 3 | 2 | 2 | 1 | 1 |
| 7 | - | - | - | - | - | - |
| 8 | - | - | - | - | - | - |
| Others | | | | | | |
| 9 | 3 | 11 | 11 | 9 | 20 | 15 |
| 10 | - | 1 | - | 2 | 1 | 2 |
| 11 | 2 | 8 | 8 | 5 | 16 | 13 |
| 12 | 1 | 2 | 3 | 2 | 3 | - |
| TOTAL GUARANTEED DEBT (excluding provincial and territorial government special funds) | | | | | | |
| 13 | 8 | 21 | 18 | 27 | 34 | 24 |
| 14 | 65 | 168 | 142 | 211 | 264 | 186 |
| 15 | 124 | 125 | 127 | 128 | 129 | 129 |
| Provincial and Territorial Government Special Funds¹ | | | | | | |
| 16 | 5 | 14 | 9 | 11 | 9 | 1 |
| 17 | 5 | 5 | 5 | 5 | - | - |
| 18 | - | 9 | 4 | 6 | 9 | 1 |
| 19 | - | - | - | - | - | - |

See footnote(s) at end of table.

TABLEAU 1.19 Dette garantie des administrations publiques provinciales et territoriales, au 31 mars - suite
ÎLE-DU-PRINCE-ÉDOUARD

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | No |
|---|------|------|------|------|------|---|
| millions de dollars | | | | | | |
| DETTE GARANTIE | | | | | | |
| Émise par: | | | | | | |
| - | - | - | - | 2 | 1 | Entreprises publiques provinciales et territoriales |
| - | - | - | - | - | - | Obligations |
| - | - | - | - | 2 | 1 | Emprunts bancaires |
| - | - | - | - | - | - | Autres |
| 9 | 7 | 7 | 6 | 5 | 4 | Les administrations publiques locales |
| 8 | 7 | 7 | 6 | 5 | 4 | Obligations |
| 1 | - | - | - | - | - | Emprunts bancaires |
| - | - | - | - | - | - | Autres |
| 6 | 3 | 2 | 1 | 3 | 3 | Les autres |
| - | - | - | - | - | - | Obligations |
| 5 | 2 | 1 | - | 2 | 2 | Emprunts bancaires |
| 1 | 1 | 1 | 1 | 1 | 1 | Autres |
| TOTAL, DETTE GARANTIE | | | | | | 10 |
| (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | | | | | | |
| 15 | 10 | 9 | 7 | 10 | 8 | Total, dette garantie par tête (\$) |
| 127 | 83 | 74 | 57 | 81 | 65 | Population au 1er avril (milliers) |
| 118 | 120 | 122 | 123 | 124 | 124 | |
| 6 | 5 | 5 | 5 | 5 | 5 | Les fonds spéciaux des administrations publiques provinciales et territoriales¹ |
| 5 | 5 | 5 | 5 | 5 | 5 | Obligations |
| 1 | - | - | - | - | - | Emprunts bancaires |
| - | - | - | - | - | - | Autres |
| | | | | | | |
| 1988 | 1989 | 1990 | 1991 | 1992 | | No |
| millions de dollars | | | | | | |
| DETTE GARANTIE | | | | | | |
| Émise par: | | | | | | |
| 15 | 13 | 13 | 8 | 3 | | Entreprises publiques provinciales et territoriales |
| - | - | - | - | - | | Obligations |
| 3 | 1 | 1 | 2 | 2 | | Emprunts bancaires |
| 12 | 12 | 12 | 6 | 1 | | Autres |
| - | - | - | - | - | | Les administrations publiques locales |
| - | - | - | - | - | | Obligations |
| - | - | - | - | - | | Emprunts bancaires |
| - | - | - | - | - | | Autres |
| 16 | 9 | 3 | 4 | 1 | | Les autres |
| - | - | - | - | - | | Obligations |
| 16 | 9 | 3 | 4 | 1 | | Emprunts bancaires |
| - | - | - | - | - | | Autres |
| TOTAL, DETTE GARANTIE | | | | | | 10 |
| (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | | | | | | |
| 31 | 22 | 16 | 12 | 4 | | Total, dette garantie par tête (\$) |
| 238 | 168 | 122 | 92 | 31 | | Population au 1er avril (milliers) |
| 130 | 131 | 131 | 131 | 130 | | |
| 2 | 3 | 4 | - | - | | Les fonds spéciaux des administrations publiques provinciales et territoriales¹ |
| - | - | - | - | - | | Obligations |
| 2 | 3 | 4 | - | - | | Emprunts bancaires |
| - | - | - | - | - | | Autres |

Voir note(s) à la fin du tableau.

TABLE 1.19 Guaranteed Debt of Provincial and Territorial Governments, as at March 31 - Continued
NOVA SCOTIA

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|--|-------|-------|-------|-------|-------|-------|
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 1 | 44 | 44 | 104 | 229 | 290 | 358 |
| 2 | 39 | 38 | 80 | 188 | 255 | 309 |
| 3 | 5 | 2 | 24 | 39 | 33 | 45 |
| 4 | - | 4 | - | 2 | 2 | 4 |
| Local Governments | | | | | | |
| 5 | - | - | - | - | - | - |
| 6 | - | - | - | - | - | - |
| 7 | 5 | 3 | 11 | 12 | 10 | 4 |
| 8 | - | - | - | 2 | 4 | - |
| 9 | 5 | 3 | 5 | 5 | 6 | 4 |
| 10 | - | - | 6 | 5 | - | - |
| 11 | 49 | 47 | 115 | 241 | 300 | 362 |
| 12 | 63 | 60 | 143 | 297 | 367 | 438 |
| 13 | 780 | 788 | 802 | 811 | 818 | 826 |
| Provincial and Territorial Government Special Funds¹ | | | | | | |
| 14 | 2 | - | - | 4 | 5 | 3 |
| 15 | - | - | - | - | - | - |
| 1982 1983 1984 1985 1986 1987 | | | | | | |
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 1 | 1,210 | 1,485 | 1,670 | 1,787 | 1,894 | 2,085 |
| 2 | 944 | 1,126 | 1,278 | 1,367 | 1,379 | 1,448 |
| 3 | 266 | 359 | 392 | 420 | 515 | 518 |
| 4 | - | - | - | - | - | 119 |
| Local Governments | | | | | | |
| 5 | - | - | - | - | - | - |
| 6 | - | - | - | - | - | - |
| 7 | 12 | 51 | 52 | 56 | 57 | 27 |
| 8 | - | - | - | - | - | - |
| 9 | 11 | 34 | 34 | 39 | 42 | 15 |
| 10 | 1 | 17 | 18 | 17 | 15 | 12 |
| 11 | 1,222 | 1,536 | 1,722 | 1,843 | 1,951 | 2,112 |
| 12 | 1,421 | 1,768 | 1,961 | 2,078 | 2,190 | 2,360 |
| 13 | 860 | 869 | 878 | 887 | 891 | 895 |
| Provincial and Territorial Government Special Funds¹ | | | | | | |
| 14 | 138 | 168 | 175 | 173 | 187 | 233 |
| 15 | 138 | 166 | 175 | 173 | 187 | 213 |
| 16 | - | 2 | - | - | - | 20 |
| 17 | - | - | - | - | - | - |

See footnote(s) at end of table.

TABLEAU 1.19 Dette garantie des administrations publiques provinciales et territoriales, au 31 mars - suite
NOUVELLE-ÉCOSSE

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | No |
|---|-------|-------|-------|-------|---|---|
| millions de dollars | | | | | | |
| DETTE GARANTIE | | | | | | |
| Émise par: | | | | | | |
| 465 | 651 | 790 | 976 | 1,161 | 1,126 | Entreprises publiques provinciales et territoriales |
| 405 | 589 | 716 | 909 | 945 | 883 | Obligations 1 |
| 40 | 40 | 51 | 44 | 190 | 235 | Emprunts bancaires 2 |
| 20 | 22 | 23 | 23 | 26 | 8 | Autres 3 |
| - | - | - | - | - | - | Les administrations publiques locales |
| - | - | - | - | - | - | Obligations 4 |
| - | - | - | - | - | - | Emprunts bancaires 5 |
| - | - | - | - | - | - | Autres 6 |
| 6 | 6 | 4 | 3 | 12 | 13 | Les autres |
| - | - | - | - | - | - | Obligations 7 |
| 6 | 6 | 4 | 3 | 12 | 13 | Emprunts bancaires 8 |
| - | - | - | - | - | - | Autres 9 |
| TOTAL, DETTE GARANTIE | | | | | | 10 |
| (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | | | | | | |
| 471 | 657 | 794 | 979 | 1,173 | 1,139 | Total, dette garantie par tête (\$) |
| 564 | 782 | 940 | 1,152 | 1,375 | 1,331 | Population au 1er avril (milliers) |
| 835 | 840 | 845 | 850 | 853 | 856 | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ |
| 3 | 2 | 2 | 3 | 25 | 79 | Obligations 13 |
| - | - | - | - | 25 | 79 | Emprunts bancaires 14 |
| 3 | 2 | 2 | 3 | - | - | Autres 15 |
| - | - | - | - | - | - | |
| 1988 | 1989 | 1990 | 1991 | 1992 | | No |
| millions de dollars | | | | | | |
| DETTE GARANTIE | | | | | | |
| Émise par: | | | | | | |
| 2,285 | 2,562 | 2,124 | 2,522 | 2,792 | Entreprises publiques provinciales et territoriales | |
| 1,546 | 1,668 | 1,839 | 2,072 | 2,307 | Obligations 1 | |
| 595 | 742 | 151 | 288 | 247 | Emprunts bancaires 2 | |
| 144 | 152 | 134 | 162 | 238 | Autres 3 | |
| - | - | - | - | - | Les administrations publiques locales | |
| - | - | - | - | - | Obligations 4 | |
| - | - | - | - | - | Emprunts bancaires 5 | |
| - | - | - | - | - | Autres 6 | |
| 32 | 37 | 37 | 35 | 35 | Les autres | |
| - | - | - | - | - | Obligations 7 | |
| 13 | 24 | 27 | 26 | 33 | Emprunts bancaires 8 | |
| 19 | 13 | 10 | 9 | 2 | Autres 9 | |
| TOTAL, DETTE GARANTIE | | | | | 10 | |
| (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | | | | | | |
| 2,317 | 2,599 | 2,161 | 2,557 | 2,827 | Total, dette garantie par tête (\$) | 11 |
| 2,577 | 2,875 | 2,372 | 2,791 | 3,073 | Population au 1er avril (milliers) | 12 |
| 899 | 904 | 911 | 916 | 920 | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ | |
| 284 | 322 | 397 | 462 | 509 | Obligations 13 | |
| 266 | 309 | 365 | 441 | 495 | Emprunts bancaires 14 | |
| 18 | 13 | 32 | 21 | 14 | Autres 15 | |
| - | - | - | - | - | | |

Voir note(s) à la fin du tableau.

TABLE 1.19 Guaranteed Debt of Provincial and Territorial Governments, as at March 31 - Continued
NEW BRUNSWICK

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|--|-------|-------|-------|-------|-------|-------|
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 1 | 217 | 227 | 244 | 287 | 353 | 489 |
| 2 | 216 | 225 | 243 | 261 | 324 | 453 |
| 3 | 1 | 2 | 1 | 26 | - | 2 |
| 3 | - | - | - | - | 29 | 34 |
| Local Governments | | | | | | |
| 4 | - | - | 3 | 3 | 3 | 3 |
| 5 | - | - | - | - | - | - |
| 6 | - | - | - | - | - | - |
| 6 | - | - | 3 | 3 | 3 | 3 |
| Others | | | | | | |
| 7 | 3 | 84 | 104 | 99 | 104 | 102 |
| 8 | - | 76 | 86 | 78 | 75 | 72 |
| 9 | 3 | 8 | 18 | 21 | 29 | 30 |
| 9 | - | - | - | - | - | - |
| 10 | 220 | 311 | 351 | 389 | 460 | 594 |
| 11 | 351 | 491 | 540 | 591 | 692 | 879 |
| 12 | 626 | 633 | 650 | 658 | 665 | 676 |
| Provincial and Territorial Government Special Funds ¹ | | | | | | |
| 13 | - | - | - | - | - | - |
| 14 | - | - | - | - | - | - |
| 15 | - | - | - | - | - | - |
| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 1 | 2,435 | 2,471 | 2,486 | 2,535 | 2,598 | 2,533 |
| 2 | 1,977 | 2,016 | 2,033 | 2,088 | 2,156 | 2,098 |
| 3 | 2 | - | - | 1 | 1 | 1 |
| 3 | 456 | 455 | 453 | 446 | 441 | 434 |
| Local Governments | | | | | | |
| 4 | 2 | 2 | 2 | 2 | 2 | 1 |
| 5 | - | - | - | - | - | - |
| 6 | - | - | - | - | - | - |
| 6 | 2 | 2 | 2 | 2 | 2 | 1 |
| Others | | | | | | |
| 7 | 62 | 63 | 152 | 141 | 154 | 164 |
| 8 | 44 | 42 | 37 | 30 | 27 | 20 |
| 9 | 18 | 21 | 115 | 111 | 127 | 144 |
| 9 | - | - | - | - | - | - |
| 10 | 2,499 | 2,536 | 2,640 | 2,678 | 2,754 | 2,698 |
| 11 | 3,525 | 3,547 | 3,662 | 3,694 | 3,788 | 3,701 |
| 12 | 709 | 715 | 721 | 725 | 727 | 729 |
| Provincial and Territorial Government Special Funds ¹ | | | | | | |
| 13 | - | - | 43 | 72 | 99 | 124 |
| 14 | - | - | 43 | 72 | 99 | 124 |
| 15 | - | - | - | - | - | - |

See footnote(s) at end of table.

TABLEAU 1.19 Dette garantie des administrations publiques provinciales et territoriales, au 31 mars - suite
NOUVEAU BRUNSWICK

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No |
|---------------------|-------|-------|-------|-------|-------|---|----|
| millions de dollars | | | | | | | |
| | | | | | | DETTE GARANTIE | |
| | | | | | | Émise par: | |
| 654 | 914 | 1,222 | 1,811 | 2,071 | 2,154 | Entreprises publiques provinciales et territoriales | |
| 608 | 863 | 1,172 | 1,431 | 1,606 | 1,685 | Obligations | 1 |
| 4 | 4 | - | 1 | 6 | 11 | Emprunts bancaires | 2 |
| 42 | 47 | 50 | 379 | 459 | 458 | Autres | 3 |
| 2 | 3 | 3 | 2 | 2 | 2 | Les administrations publiques locales | |
| - | - | - | - | - | - | Obligations | 4 |
| - | - | - | - | - | - | Emprunts bancaires | 5 |
| 2 | 3 | 3 | 2 | 2 | 2 | Autres | 6 |
| 95 | 90 | 90 | 82 | 80 | 74 | Les autres | |
| 68 | 65 | 65 | 59 | 56 | 48 | Obligations | 7 |
| 27 | 25 | 25 | 23 | 24 | 26 | Emprunts bancaires | 8 |
| - | - | - | - | - | - | Autres | 9 |
| | | | | | | TOTAL, DETTE GARANTIE | 10 |
| | | | | | | (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | |
| 751 | 1,007 | 1,315 | 1,895 | 2,153 | 2,230 | Total, dette garantie par tête (\$) | 11 |
| 1,088 | 1,445 | 1,876 | 2,692 | 3,045 | 3,150 | Population au 1er avril (milliers) | 12 |
| 690 | 697 | 701 | 704 | 707 | 708 | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ | |
| - | - | - | - | - | - | Obligations | 13 |
| - | - | - | - | - | - | Emprunts bancaires | 14 |
| - | - | - | - | - | - | Autres | 15 |

| 1988 | 1989 | 1990 | 1991 | 1992 | | No |
|---------------------|-------|-------|-------|-------|---|----|
| millions de dollars | | | | | | |
| | | | | | DETTE GARANTIE | |
| | | | | | Émise par: | |
| 2,432 | 2,183 | 2,110 | 1,914 | 1,743 | Entreprises publiques provinciales et territoriales | |
| 2,030 | 1,783 | 1,718 | 1,537 | 1,348 | Obligations | 1 |
| - | 6 | 6 | - | 1 | Emprunts bancaires | 2 |
| 402 | 394 | 386 | 377 | 394 | Autres | 3 |
| 1 | 1 | - | 1 | - | Les administrations publiques locales | |
| - | - | - | - | - | Obligations | 4 |
| - | - | - | - | - | Emprunts bancaires | 5 |
| 1 | 1 | - | 1 | - | Autres | 6 |
| 152 | 148 | 135 | 131 | 178 | Les autres | |
| 15 | 18 | 17 | 11 | 8 | Obligations | 7 |
| 137 | 130 | 118 | 120 | 170 | Emprunts bancaires | 8 |
| - | - | - | - | - | Autres | 9 |
| | | | | | TOTAL, DETTE GARANTIE | 10 |
| | | | | | (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | |
| 2,585 | 2,332 | 2,245 | 2,046 | 1,921 | Total, dette garantie par tête (\$) | 11 |
| 3,531 | 3,164 | 3,026 | 2,739 | 2,565 | Population au 1er avril (milliers) | 12 |
| 732 | 737 | 742 | 747 | 749 | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ | |
| 143 | 159 | 194 | 205 | 234 | Obligations | 13 |
| 143 | 159 | 194 | 205 | 234 | Emprunts bancaires | 14 |
| - | - | - | - | - | Autres | 15 |

Voir note(s) à la fin du tableau.

TABLE 1.19 Guaranteed Debt of Provincial and Territorial Governments, as at March 31 - Continued
QUÉBEC

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|---|--------|--------|--------|--------|--------|--------|
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 1 | 2,871 | 2,978 | 3,183 | 3,514 | 3,760 | 4,520 |
| 2 | 2,690 | 2,812 | 3,066 | 3,475 | 3,681 | 4,445 |
| 3 | 19 | 10 | 6 | 1 | 10 | 12 |
| 4 | 162 | 156 | 111 | 38 | 69 | 63 |
| Local Governments | | | | | | |
| 5 | 7 | 3 | 3 | 3 | 3 | 3 |
| 6 | 7 | 3 | 3 | 3 | 3 | 3 |
| 7 | - | - | - | - | - | - |
| 8 | - | - | - | - | - | - |
| 9 | - | - | - | - | - | - |
| Others | | | | | | |
| 10 | 115 | 147 | 164 | 182 | 190 | 209 |
| 11 | 5 | 5 | 4 | 3 | 3 | 3 |
| 12 | 110 | 142 | 160 | 179 | 187 | 206 |
| 13 | - | - | - | - | - | - |
| TOTAL GUARANTEED DEBT (excluding provincial and territorial government special funds) | | | | | | |
| 14 | 2,993 | 3,128 | 3,350 | 3,699 | 3,953 | 4,732 |
| 15 | 498 | 519 | 542 | 595 | 630 | 747 |
| 16 | 6,005 | 6,022 | 6,185 | 6,221 | 6,274 | 6,333 |
| Provincial and Territorial Government Special Funds ¹ | | | | | | |
| 17 | 83 | 81 | 80 | 78 | 76 | 74 |
| 18 | - | - | - | - | - | - |
| 19 | - | - | - | - | - | - |
| 20 | 83 | 81 | 80 | 78 | 76 | 74 |
| millions of dollars | | | | | | |
| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 21 | 17,196 | 18,746 | 19,809 | 21,253 | 22,684 | 23,555 |
| 22 | 16,062 | 17,493 | 18,202 | 19,284 | 20,836 | 21,493 |
| 23 | 478 | 717 | 716 | 1,022 | 254 | 504 |
| 24 | 656 | 536 | 891 | 947 | 1,594 | 1,558 |
| Local Governments | | | | | | |
| 25 | 2 | 2 | 1 | 1 | 1 | 1 |
| 26 | 2 | 2 | 1 | 1 | 1 | 1 |
| 27 | - | - | - | - | - | - |
| 28 | - | - | - | - | - | - |
| Others | | | | | | |
| 29 | 409 | 468 | 552 | 651 | 783 | 938 |
| 30 | - | - | - | - | - | - |
| 31 | 408 | 468 | 552 | 651 | 344 | 409 |
| 32 | 1 | - | - | - | 439 | 529 |
| TOTAL GUARANTEED DEBT (excluding provincial and territorial government special funds) | | | | | | |
| 33 | 17,607 | 19,216 | 20,362 | 21,905 | 23,468 | 24,494 |
| 34 | 2,671 | 2,904 | 3,064 | 3,280 | 3,493 | 3,607 |
| 35 | 6,592 | 6,616 | 6,645 | 6,679 | 6,719 | 6,790 |
| Provincial and Territorial Government Special Funds ¹ | | | | | | |
| 36 | 318 | 300 | 279 | 424 | 974 | 1,255 |
| 37 | 184 | 111 | 141 | 192 | 456 | 803 |
| 38 | - | - | - | 154 | 439 | 391 |
| 39 | 134 | 189 | 138 | 78 | 79 | 61 |

See footnote(s) at end of table.

TABLEAU 1.19 Dette garantie des administrations publiques provinciales et territoriales, au 31 mars - suite
QUÉBEC

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No |
|---------------------|-------|-------|--------|--------|--------|---|----|
| millions de dollars | | | | | | | |
| | | | | | | DETTE GARANTIE | |
| | | | | | | Émise par: | |
| 6,343 | 7,774 | 9,626 | 11,501 | 13,187 | 14,881 | Entreprises publiques provinciales et territoriales | |
| 5,931 | 6,880 | 8,666 | 10,563 | 12,157 | 13,813 | Obligations | 1 |
| 166 | 748 | 681 | 697 | 545 | 480 | Emprunts bancaires | 2 |
| 246 | 146 | 279 | 241 | 485 | 588 | Autres | 3 |
| 3 | 3 | 2 | 2 | 2 | 2 | Les administrations publiques locales | |
| 3 | 3 | 2 | 2 | 2 | 2 | Obligations | 4 |
| - | - | - | - | - | - | Emprunts bancaires | 5 |
| - | - | - | - | - | - | Autres | 6 |
| 219 | 248 | 281 | 310 | 347 | 382 | Les autres | |
| 2 | 2 | 2 | - | - | - | Obligations | 7 |
| 217 | 246 | 279 | 310 | 347 | 381 | Emprunts bancaires | 8 |
| - | - | - | - | - | 1 | Autres | 9 |
| | | | | | | TOTAL, DETTE GARANTIE | 10 |
| | | | | | | (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | |
| 6,565 | 8,025 | 9,909 | 11,813 | 13,536 | 15,265 | Total, dette garantie par tête (\$) | 11 |
| 1,025 | 1,245 | 1,535 | 1,824 | 2,079 | 2,329 | Population au 1er avril (milliers) | 12 |
| 6,402 | 6,447 | 6,455 | 6,476 | 6,512 | 6,554 | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ | |
| 72 | 70 | 68 | 66 | 82 | 212 | Obligations | 13 |
| - | - | - | - | - | - | Emprunts bancaires | 14 |
| 72 | 70 | 68 | 66 | 82 | 212 | Autres | 15 |

| 1988 | 1989 | 1990 | 1991 | 1992 | | No |
|---------------------|--------|--------|--------|--------|---|----|
| millions de dollars | | | | | | |
| | | | | | DETTE GARANTIE | |
| | | | | | Émise par: | |
| 23,988 | 23,886 | 25,092 | 29,330 | 32,218 | Entreprises publiques provinciales et territoriales | |
| 21,879 | 21,810 | 23,080 | 27,409 | 29,554 | Obligations | 1 |
| 481 | 421 | 356 | 163 | 78 | Emprunts bancaires | 2 |
| 1,628 | 1,655 | 1,656 | 1,758 | 2,586 | Autres | 3 |
| 1 | - | - | - | - | Les administrations publiques locales | |
| 1 | - | - | - | - | Obligations | 4 |
| - | - | - | - | - | Emprunts bancaires | 5 |
| - | - | - | - | - | Autres | 6 |
| 1,054 | 1,230 | 1,343 | 1,438 | 1,603 | Les autres | |
| - | - | - | - | - | Obligations | 7 |
| 455 | 519 | 569 | 608 | 673 | Emprunts bancaires | 8 |
| 599 | 711 | 774 | 830 | 930 | Autres | 9 |
| | | | | | TOTAL, DETTE GARANTIE | 10 |
| | | | | | (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | |
| 25,043 | 25,116 | 26,435 | 30,768 | 33,821 | Total, dette garantie par tête (\$) | 11 |
| 3,660 | 3,626 | 3,778 | 4,356 | 4,742 | Population au 1er avril (milliers) | 12 |
| 6,842 | 6,926 | 6,997 | 7,063 | 7,132 | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ | |
| 1,764 | 2,044 | 2,301 | 2,995 | 3,091 | Obligations | 13 |
| 1,091 | 1,211 | 1,472 | 1,622 | 1,774 | Emprunts bancaires | 14 |
| 530 | 572 | 521 | 465 | 386 | Autres | 15 |
| 143 | 261 | 308 | 908 | 931 | | |

Voir note(s) à la fin du tableau.

TABLE 1.19 Guaranteed Debt of Provincial and Territorial Governments, as at March 31 - Continued
ONTARIO

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|--|-------|--------|--------|--------|--------|--------|
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 1 | 2,138 | 2,392 | 2,761 | 3,036 | 3,332 | 3,864 |
| 2 | 1,902 | 2,176 | 2,495 | 2,797 | 3,061 | 3,416 |
| 3 | 12 | 24 | 37 | 80 | 78 | 80 |
| 3 | 224 | 192 | 229 | 159 | 193 | 368 |
| Local Governments | | | | | | |
| 4 | - | - | - | - | - | - |
| 5 | - | - | - | - | - | - |
| 6 | - | - | - | - | - | - |
| Others | | | | | | |
| 7 | 27 | 13 | 4 | 9 | 23 | 48 |
| 8 | 8 | - | - | - | - | - |
| 9 | 19 | 13 | 4 | 9 | 23 | 48 |
| 9 | - | - | - | - | - | - |
| 10 | 2,165 | 2,405 | 2,765 | 3,045 | 3,355 | 3,912 |
| 11 | 288 | 313 | 348 | 378 | 410 | 471 |
| 12 | 7,528 | 7,683 | 7,947 | 8,054 | 8,191 | 8,303 |
| Provincial and Territorial Government Special Funds ¹ | | | | | | |
| 13 | 31 | 29 | 28 | 25 | 25 | 21 |
| 14 | 30 | 29 | 28 | 22 | 21 | 21 |
| 15 | 1 | - | - | 3 | 4 | - |
| 15 | - | - | - | - | - | - |
| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 1 | 8,778 | 10,542 | 12,051 | 13,437 | 15,152 | 16,627 |
| 2 | 8,748 | 10,377 | 11,823 | 13,219 | 14,639 | 16,118 |
| 3 | 2 | - | - | 2 | 59 | 118 |
| 3 | 28 | 165 | 228 | 216 | 454 | 391 |
| Local Governments | | | | | | |
| 4 | - | - | - | - | - | - |
| 5 | - | - | - | - | - | - |
| 6 | - | - | - | - | - | - |
| Others | | | | | | |
| 7 | 506 | 580 | 661 | 783 | 811 | 976 |
| 8 | - | - | - | - | - | - |
| 9 | 128 | 220 | 209 | 249 | 260 | 266 |
| 9 | 378 | 360 | 452 | 534 | 551 | 710 |
| 10 | 9,284 | 11,122 | 12,712 | 14,220 | 15,963 | 17,603 |
| 11 | 1,041 | 1,230 | 1,387 | 1,530 | 1,693 | 1,829 |
| 12 | 8,922 | 9,043 | 9,168 | 9,296 | 9,431 | 9,623 |
| Provincial and Territorial Government Special Funds ¹ | | | | | | |
| 13 | - | - | - | - | - | - |
| 14 | - | - | - | - | - | - |
| 15 | - | - | - | - | - | - |

See footnote(s) at end of table.

TABLEAU 1.19 Dette garantie des administrations publiques provinciales et territoriales, au 31 mars - suite
ONTARIO

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | No |
|---|--------|--------|--------|--------|-------|----|
| millions de dollars | | | | | | |
| DETTE GARANTIE | | | | | | |
| Émise par: | | | | | | |
| Entreprises publiques provinciales et territoriales | | | | | | |
| 5,106 | 6,272 | 6,528 | 7,050 | 7,860 | 8,480 | 1 |
| 4,632 | 6,021 | 6,328 | 6,877 | 7,594 | 8,265 | 2 |
| 80 | 66 | 58 | 44 | 8 | 3 | 3 |
| 394 | 185 | 142 | 129 | 258 | 212 | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| - | - | - | - | - | - | |
| 26 | 31 | 29 | 46 | 44 | 72 | |
| - | - | - | - | - | - | |
| 26 | 31 | 29 | 46 | 44 | 72 | |
| - | - | - | - | - | - | |
| Les administrations publiques locales | | | | | | |
| - | - | - | - | - | - | 4 |
| - | - | - | - | - | - | 5 |
| - | - | - | - | - | - | 6 |
| Les autres | | | | | | |
| - | - | - | - | - | - | 7 |
| - | - | - | - | - | - | 8 |
| - | - | - | - | - | - | 9 |
| TOTAL, DETTE GARANTIE (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | | | | | | 10 |
| 5,132 | 6,303 | 6,557 | 7,096 | 7,904 | 8,552 | |
| 611 | 742 | 763 | 819 | 904 | 970 | 11 |
| 8,406 | 8,500 | 8,594 | 8,663 | 8,742 | 8,812 | 12 |
| Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ | | | | | | |
| 13 | 10 | 5 | 5 | 34 | 26 | |
| 13 | 10 | 5 | 5 | 5 | - | 13 |
| - | - | - | - | 29 | 26 | 14 |
| - | - | - | - | - | - | 15 |
| DETTE GARANTIE | | | | | | |
| Émise par: | | | | | | |
| Entreprises publiques provinciales et territoriales | | | | | | |
| 17,489 | 19,554 | 20,458 | 25,267 | 29,369 | | |
| 16,197 | 17,829 | 18,963 | 23,662 | 28,029 | | 1 |
| 2 | 111 | 713 | 1,234 | 1,294 | | 2 |
| 1,290 | 1,614 | 782 | 371 | 46 | | 3 |
| - | - | - | 223 | 249 | | |
| - | - | - | - | - | | |
| - | - | - | 223 | 249 | | 4 |
| - | - | - | - | - | | 5 |
| 849 | 665 | 672 | 509 | 704 | | 6 |
| - | - | - | - | - | | |
| 318 | 511 | 520 | 497 | 681 | | 7 |
| 531 | 154 | 152 | 12 | 23 | | 8 |
| Les administrations publiques locales | | | | | | |
| - | - | - | - | - | | 9 |
| Les autres | | | | | | |
| - | - | - | - | - | | 7 |
| - | - | - | - | - | | 8 |
| - | - | - | - | - | | 9 |
| TOTAL, DETTE GARANTIE (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | | | | | | 10 |
| 18,338 | 20,219 | 21,130 | 25,999 | 30,322 | | |
| 1,867 | 2,006 | 2,055 | 2,492 | 2,869 | | 11 |
| 9,822 | 10,081 | 10,284 | 10,433 | 10,567 | | 12 |
| Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ | | | | | | |
| 258 | 340 | 360 | 11 | 47 | | |
| - | - | - | - | - | | 13 |
| 258 | 340 | 360 | 6 | 12 | | 14 |
| - | - | - | 5 | 35 | | 15 |

Voir note(s) à la fin du tableau.

TABLE 1.19 Guaranteed Debt of Provincial and Territorial Governments, as at March 31 - Continued
MANITOBA

| No. | | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|---------------------------------------|---|---------------------|-------|-------|-------|-------|-------|
| | | millions of dollars | | | | | |
| GUARANTEED DEBT | | | | | | | |
| Issued by: | | | | | | | |
| Provincial and Territorial Government | | | | | | | |
| 1 | Business Enterprises | 642 | 682 | 794 | 955 | 1,144 | 1,358 |
| 2 | Bonds and debentures | 637 | 677 | 789 | 952 | 1,143 | 1,356 |
| 3 | Bank loans | - | - | - | - | - | - |
| 3 | Other | 5 | 5 | 5 | 3 | 1 | 2 |
| Local Governments | | - | - | - | 2 | 2 | 2 |
| 4 | Bonds and debentures | - | - | - | 2 | 2 | 2 |
| 5 | Bank loans | - | - | - | - | - | - |
| 6 | Other | - | - | - | - | - | - |
| Others | | 38 | 31 | 33 | 33 | 33 | 32 |
| 7 | Bonds and debentures | 38 | 31 | 33 | 33 | 33 | 32 |
| 8 | Bank loans | - | - | - | - | - | - |
| 9 | Other | - | - | - | - | - | - |
| 10 | TOTAL GUARANTEED DEBT (excluding provincial and territorial government special funds) | 680 | 713 | 827 | 990 | 1,179 | 1,392 |
| 11 | Total guaranteed debt per capita (\$) | 693 | 723 | 825 | 983 | 1,159 | 1,359 |
| 12 | Population at April 1 (thousands) | 981 | 986 | 1,002 | 1,007 | 1,017 | 1,024 |
| Provincial and Territorial Government | | | | | | | |
| Special Funds ¹ | | 65 | 92 | 108 | 115 | 122 | 136 |
| 13 | Bonds and debentures | 56 | 83 | 98 | 106 | 113 | 127 |
| 14 | Bank loans | - | - | 1 | - | - | - |
| 15 | Other | 9 | 9 | 9 | 9 | 9 | 9 |
| No. | | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| | | millions of dollars | | | | | |
| GUARANTEED DEBT | | | | | | | |
| Issued by: | | | | | | | |
| Provincial and Territorial Government | | | | | | | |
| 1 | Business Enterprises | 2,070 | 1,909 | 1,921 | 2,023 | 1,872 | 1,482 |
| 2 | Bonds and debentures | 1,995 | 1,900 | 1,919 | 1,971 | 1,815 | 1,462 |
| 3 | Bank loans | - | - | - | - | - | - |
| 3 | Other | 75 | 9 | 2 | 52 | 57 | 20 |
| Local Governments | | 2 | 1 | 1 | 1 | 1 | 1 |
| 4 | Bonds and debentures | 2 | 1 | 1 | 1 | 1 | 1 |
| 5 | Bank loans | - | - | - | - | - | - |
| 6 | Other | - | - | - | - | - | - |
| Others | | 23 | 23 | 19 | 15 | 14 | 13 |
| 7 | Bonds and debentures | 23 | 23 | 19 | 15 | 14 | 13 |
| 8 | Bank loans | - | - | - | - | - | - |
| 9 | Other | - | - | - | - | - | - |
| 10 | TOTAL GUARANTEED DEBT (excluding provincial and territorial government special funds) | 2,095 | 1,933 | 1,941 | 2,039 | 1,887 | 1,496 |
| 11 | Total guaranteed debt per capita (\$) | 2,005 | 1,825 | 1,811 | 1,883 | 1,726 | 1,361 |
| 12 | Population at April 1 (thousands) | 1,045 | 1,059 | 1,072 | 1,083 | 1,093 | 1,099 |
| Provincial and Territorial Government | | | | | | | |
| Special Funds ¹ | | 215 | 215 | - | 278 | 399 | 399 |
| 13 | Bonds and debentures | 215 | 215 | - | - | - | - |
| 14 | Bank loans | - | - | - | - | - | - |
| 15 | Other | - | - | - | 278 | 399 | 399 |

See footnote(s) at end of table.

TABLEAU 1.19 Dette garantie des administrations publiques provinciales et territoriales, au 31 mars - suite
MANITOBA

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | No |
|---|-------|-------|-------|-------|---|---|
| millions de dollars | | | | | | |
| DETTE GARANTIE | | | | | | |
| Émise par: | | | | | | |
| 1,573 | 1,882 | 1,969 | 2,057 | 2,826 | 2,058 | Entreprises publiques provinciales et territoriales |
| 1,563 | 1,873 | 1,957 | 2,047 | 2,810 | 2,009 | Obligations 1 |
| - | - | - | - | - | - | Emprunts bancaires 2 |
| 10 | 9 | 12 | 10 | 16 | 49 | Autres 3 |
| 2 | 2 | 2 | 2 | 2 | 2 | Les administrations publiques locales |
| 2 | 2 | 2 | 2 | 2 | 2 | Obligations 4 |
| - | - | - | - | - | - | Emprunts bancaires 5 |
| - | - | - | - | - | - | Autres 6 |
| 32 | 31 | 31 | 30 | 30 | 25 | Les autres |
| 32 | 31 | 31 | 30 | 30 | 25 | Obligations 7 |
| - | - | - | - | - | - | Emprunts bancaires 8 |
| - | - | - | - | - | - | Autres 9 |
| TOTAL, DETTE GARANTIE | | | | | | 10 |
| (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | | | | | | |
| 1,607 | 1,915 | 2,002 | 2,089 | 2,858 | 2,085 | Total, dette garantie par tête (\$) |
| 1,557 | 1,845 | 1,919 | 2,011 | 2,761 | 2,013 | 11 |
| 1,032 | 1,038 | 1,043 | 1,039 | 1,035 | 1,036 | Population au 1er avril (milliers) |
| | | | | | | 12 |
| 144 | 172 | 191 | 200 | 204 | 215 | Les fonds spéciaux des administrations publiques provinciales et territoriales¹ |
| 135 | 163 | 182 | 191 | 204 | 215 | Obligations 13 |
| - | - | - | - | - | - | Emprunts bancaires 14 |
| 9 | 9 | 9 | 9 | - | - | Autres 15 |
| 1988 | 1989 | 1990 | 1991 | 1992 | | |
| millions de dollars | | | | | | |
| DETTE GARANTIE | | | | | | |
| Émise par: | | | | | | |
| 1,541 | 1,603 | 1,732 | 1,749 | 1,295 | Entreprises publiques provinciales et territoriales | |
| 1,541 | 1,471 | 1,710 | 1,607 | 1,273 | Obligations 1 | |
| - | - | - | - | - | Emprunts bancaires 2 | |
| - | 132 | 22 | 142 | 22 | Autres 3 | |
| 1 | 1 | 1 | - | - | Les administrations publiques locales | |
| 1 | 1 | 1 | - | - | Obligations 4 | |
| - | - | - | - | - | Emprunts bancaires 5 | |
| - | - | - | - | - | Autres 6 | |
| 10 | 10 | 10 | 10 | 5 | Les autres | |
| 10 | 10 | 10 | 10 | 5 | Obligations 7 | |
| - | - | - | - | - | Emprunts bancaires 8 | |
| - | - | - | - | - | Autres 9 | |
| TOTAL, DETTE GARANTIE | | | | | 10 | |
| (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | | | | | | |
| 1,552 | 1,614 | 1,743 | 1,759 | 1,300 | Total, dette garantie par tête (\$) | |
| 1,406 | 1,461 | 1,575 | 1,583 | 1,170 | 11 | |
| 1,104 | 1,105 | 1,107 | 1,111 | 1,111 | Population au 1er avril (milliers) | |
| | | | | | 12 | |
| 399 | 399 | 372 | 364 | 364 | Les fonds spéciaux des administrations publiques provinciales et territoriales¹ | |
| - | - | - | - | - | Obligations 13 | |
| - | - | - | - | - | Emprunts bancaires 14 | |
| 399 | 399 | 372 | 364 | 364 | Autres 15 | |

Voir note(s) à la fin du tableau.

TABLE 1.19 Guaranteed Debt of Provincial and Territorial Governments, as at March 31 - Continued
SASKATCHEWAN

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|--|---|------|------|------|------|------|
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 1 | Business Enterprises | - | - | 5 | 5 | 5 |
| 2 | Bonds and debentures | - | - | - | - | - |
| 3 | Bank loans | - | - | - | - | - |
| 3 | Other | - | - | 5 | 5 | 5 |
| Local Governments | | | | | | |
| 4 | Bonds and debentures | - | - | - | - | - |
| 5 | Bank loans | - | - | - | - | - |
| 6 | Other | - | - | - | - | - |
| Others | | | | | | |
| 7 | Bonds and debentures | 71 | 75 | 111 | 78 | 74 |
| 8 | Bank loans | 18 | 18 | 53 | 18 | 13 |
| 9 | Other | 4 | 8 | 9 | 13 | 15 |
| 9 | | 49 | 49 | 49 | 47 | 46 |
| 10 | TOTAL GUARANTEED DEBT (excluding provincial and territorial government special funds) | 71 | 75 | 116 | 83 | 79 |
| 11 | Total guaranteed debt per capita (\$) | 75 | 81 | 126 | 91 | 86 |
| 12 | Population at April 1 (thousands) | 942 | 926 | 924 | 915 | 915 |
| Provincial and Territorial Government Special Funds ¹ | | | | | | |
| 13 | Bonds and debentures | - | 1 | 3 | 6 | 7 |
| 14 | Bank loans | - | - | - | - | 8 |
| 15 | Other | - | 1 | 3 | 6 | 2 |

| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
|--|---|------|-------|-------|-------|-------|
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 1 | Business Enterprises | 96 | 103 | 222 | 322 | 388 |
| 2 | Bonds and debentures | 65 | 65 | 65 | 73 | 159 |
| 3 | Bank loans | 31 | 38 | 112 | 75 | 25 |
| 3 | Other | - | - | 45 | 174 | 204 |
| Local Governments | | | | | | |
| 4 | Bonds and debentures | - | - | - | - | - |
| 5 | Bank loans | - | - | - | - | - |
| 6 | Other | - | - | - | - | - |
| Others | | | | | | |
| 7 | Bonds and debentures | 9 | 8 | 7 | 13 | 27 |
| 8 | Bank loans | - | - | - | - | - |
| 9 | Other | 3 | 3 | 2 | 6 | 24 |
| 9 | | 6 | 5 | 5 | 7 | 3 |
| 10 | TOTAL GUARANTEED DEBT (excluding provincial and territorial government special funds) | 105 | 111 | 229 | 335 | 415 |
| 11 | Total guaranteed debt per capita (\$) | 106 | 111 | 226 | 327 | 403 |
| 12 | Population at April 1 (thousands) | 987 | 1,001 | 1,015 | 1,026 | 1,031 |
| Provincial and Territorial Government Special Funds ¹ | | | | | | |
| 13 | Bonds and debentures | 126 | 157 | 133 | 131 | 78 |
| 14 | Bank loans | 115 | 145 | 127 | 126 | 74 |
| 15 | Other | - | - | - | - | - |
| 15 | | 11 | 12 | 6 | 5 | 4 |

See footnote(s) at end of table.

TABLEAU 1.19 Dette garantie des administrations publiques provinciales et territoriales, au 31 mars - suite
SASKATCHEWAN

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | No |
|---|-------|-------|-------|-------|------|---|
| millions de dollars | | | | | | |
| DETTE GARANTIE | | | | | | |
| Émise par: | | | | | | |
| 5 | 10 | - | - | 97 | 147 | Entreprises publiques provinciales et territoriales |
| - | - | - | - | 65 | 115 | Obligations |
| 5 | 10 | - | - | 32 | 32 | Emprunts bancaires |
| - | - | - | - | - | - | Autres |
| - | - | - | - | - | - | Les administrations publiques locales |
| - | - | - | - | - | - | Obligations |
| - | - | - | - | - | - | Emprunts bancaires |
| - | - | - | - | - | - | Autres |
| 71 | 57 | 53 | 53 | 43 | 12 | Les autres |
| 8 | - | - | - | - | - | Obligations |
| 12 | 9 | 9 | 9 | 5 | 4 | Emprunts bancaires |
| 51 | 48 | 44 | 44 | 38 | 8 | Autres |
| TOTAL, DETTE GARANTIE | | | | | | 10 |
| (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | | | | | | |
| 76 | 67 | 53 | 53 | 140 | 159 | Total, dette garantie par tête (\$) |
| 82 | 71 | 56 | 55 | 145 | 163 | Population au 1er avril (milliers) |
| 931 | 944 | 952 | 959 | 967 | 975 | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ |
| 15 | 34 | 44 | 54 | 62 | 49 | Obligations |
| 10 | 33 | 43 | 48 | 48 | 48 | Emprunts bancaires |
| - | - | - | - | - | 1 | Autres |
| 5 | 1 | 1 | 6 | 14 | - | |
| 1988 | 1989 | 1990 | 1991 | 1992 | | No |
| millions de dollars | | | | | | |
| DETTE GARANTIE | | | | | | |
| Émise par: | | | | | | |
| 465 | 540 | 444 | 489 | 522 | | Entreprises publiques provinciales et territoriales |
| 260 | 367 | 281 | 335 | 376 | | Obligations |
| 5 | - | - | - | - | | Emprunts bancaires |
| 200 | 173 | 163 | 154 | 146 | | Autres |
| - | - | - | - | - | | Les administrations publiques locales |
| - | - | - | - | - | | Obligations |
| - | - | - | - | - | | Emprunts bancaires |
| - | - | - | - | - | | Autres |
| 363 | 491 | 472 | 714 | 953 | | Les autres |
| - | 15 | 15 | 1 | 7 | | Obligations |
| 126 | 64 | 114 | 104 | 117 | | Emprunts bancaires |
| 237 | 412 | 343 | 609 | 829 | | Autres |
| TOTAL, DETTE GARANTIE | | | | | | 10 |
| (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | | | | | | |
| 828 | 1,031 | 916 | 1,203 | 1,475 | | Total, dette garantie par tête (\$) |
| 802 | 1,007 | 904 | 1,196 | 1,469 | | Population au 1er avril (milliers) |
| 1,032 | 1,024 | 1,013 | 1,006 | 1,004 | | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ |
| 57 | 54 | 46 | 36 | 29 | | Obligations |
| 54 | 50 | 42 | 33 | 26 | | Emprunts bancaires |
| - | - | - | - | - | | Autres |
| 3 | 4 | 4 | 3 | 3 | | |

voir note(s) à la fin du tableau.

TABLE 1.19 Guaranteed Debt of Provincial and Territorial Governments, as at March 31 - Continued
ALBERTA

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|--|-------|-------|-------|--------|--------|--------|
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 1 | 352 | 652 | 728 | 814 | 1,011 | 1,336 |
| 2 | 352 | 412 | 460 | 482 | 481 | 533 |
| 3 | - | - | - | 6 | 42 | 44 |
| 3 | - | 240 | 268 | 326 | 488 | 759 |
| Local Governments | | | | | | |
| 4 | - | - | - | - | - | - |
| 5 | - | - | - | - | - | - |
| 6 | - | - | - | - | - | - |
| Others | | | | | | |
| 7 | 19 | 25 | 50 | 58 | 52 | 112 |
| 8 | 2 | 2 | 1 | 1 | 1 | 1 |
| 9 | 11 | 17 | 43 | 51 | 42 | 102 |
| 9 | 6 | 6 | 6 | 6 | 9 | 9 |
| 10 | 371 | 677 | 778 | 872 | 1,063 | 1,448 |
| 11 | 233 | 417 | 460 | 506 | 606 | 804 |
| 12 | 1,589 | 1,623 | 1,693 | 1,724 | 1,753 | 1,800 |
| Provincial and Territorial Government Special Funds ¹ | | | | | | |
| 13 | 898 | 1,022 | 1,102 | 1,102 | 1,136 | 1,270 |
| 14 | 838 | 983 | 1,063 | 1,063 | 1,086 | 1,218 |
| 15 | - | - | - | - | 50 | 52 |
| 15 | 60 | 39 | 39 | 39 | - | - |
| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 1 | 7,215 | 8,778 | 9,140 | 9,867 | 10,123 | 10,629 |
| 2 | 4,659 | 5,908 | 5,880 | 5,564 | 5,720 | 5,718 |
| 3 | - | - | - | - | - | - |
| 3 | 2,556 | 2,870 | 3,260 | 4,303 | 4,403 | 4,911 |
| Local Governments | | | | | | |
| 4 | - | - | - | - | - | - |
| 5 | - | - | - | - | - | - |
| 6 | - | - | - | - | - | - |
| Others | | | | | | |
| 7 | 365 | 375 | 429 | 465 | 474 | 736 |
| 8 | 230 | 238 | 262 | 261 | 250 | 278 |
| 9 | 108 | 111 | 141 | 177 | 197 | 432 |
| 9 | 27 | 26 | 26 | 27 | 27 | 26 |
| 10 | 7,580 | 9,153 | 9,569 | 10,332 | 10,597 | 11,365 |
| 11 | 3,209 | 3,820 | 3,987 | 4,292 | 4,357 | 4,652 |
| 12 | 2,362 | 2,396 | 2,400 | 2,407 | 2,432 | 2,443 |
| Provincial and Territorial Government Special Funds ¹ | | | | | | |
| 13 | 3,775 | 4,974 | 5,233 | 5,629 | 5,868 | 5,941 |
| 14 | 3,750 | 4,949 | 5,208 | 5,604 | 5,843 | 5,941 |
| 15 | - | - | - | - | - | - |
| 15 | 25 | 25 | 25 | 25 | 25 | - |

See footnote(s) at end of table.

TABLEAU 1.19 Dette garantie des administrations publiques provinciales et territoriales, au 31 mars - suite
ALBERTA

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No |
|---------------------|--------|--------|--------|--------|---|---|----|
| millions de dollars | | | | | | | |
| | | | | | | DETTE GARANTIE | |
| | | | | | | Émise par: | |
| | | | | | | Entreprises publiques provinciales et territoriales | |
| 1,726 | 2,562 | 3,144 | 3,776 | 4,557 | 5,718 | Obligations | 1 |
| 768 | 1,364 | 1,758 | 2,227 | 2,668 | 3,412 | Emprunts bancaires | 2 |
| 57 | 85 | 86 | 52 | 6 | 24 | Autres | 3 |
| 901 | 1,113 | 1,300 | 1,497 | 1,883 | 2,282 | | |
| - | - | - | - | - | - | Les administrations publiques locales | |
| - | - | - | - | - | - | Obligations | 4 |
| - | - | - | - | - | - | Emprunts bancaires | 5 |
| - | - | - | - | - | - | Autres | 6 |
| 124 | 287 | 339 | 344 | 331 | 360 | Les autres | |
| 1 | 102 | 177 | 231 | 231 | 231 | Obligations | 7 |
| 114 | 120 | 124 | 82 | 72 | 102 | Emprunts bancaires | 8 |
| 9 | 65 | 38 | 31 | 28 | 27 | Autres | 9 |
| | | | | | | TOTAL, DETTE GARANTIE | 10 |
| | | | | | | (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | |
| 1,850 | 2,849 | 3,483 | 4,120 | 4,888 | 6,078 | | |
| 996 | 1,472 | 1,731 | 1,975 | 2,245 | 2,663 | Total, dette garantie par tête (\$) | 11 |
| 1,858 | 1,935 | 2,012 | 2,086 | 2,177 | 2,282 | Population au 1er avril (milliers) | 12 |
| | | | | | | Les fonds spéciaux des administrations publiques provinciales et territoriales¹ | |
| 1,530 | 1,856 | 2,193 | 2,543 | 2,158 | 2,790 | Obligations | 13 |
| 1,459 | 1,786 | 2,148 | 2,505 | 2,121 | 2,770 | Emprunts bancaires | 14 |
| 26 | 25 | - | 38 | 37 | 20 | Autres | 15 |
| 45 | 45 | 45 | - | - | - | | |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | No |
| millions de dollars | | | | | | | |
| | | | | | DETTE GARANTIE | | |
| | | | | | Émise par: | | |
| | | | | | Entreprises publiques provinciales et territoriales | | |
| 12,014 | 12,711 | 12,742 | 11,203 | 11,104 | Obligations | 1 | |
| 5,603 | 5,638 | 5,570 | 3,523 | 3,127 | Emprunts bancaires | 2 | |
| 8 | 14 | 9 | 372 | 490 | Autres | 3 | |
| 6,403 | 7,059 | 7,163 | 7,308 | 7,487 | | | |
| - | - | - | - | - | Les administrations publiques locales | | |
| - | - | - | - | - | Obligations | 4 | |
| - | - | - | - | - | Emprunts bancaires | 5 | |
| - | - | - | - | - | Autres | 6 | |
| 1,270 | 1,864 | 2,704 | 3,219 | 3,211 | Les autres | | |
| 270 | 255 | 239 | 229 | 216 | Obligations | 7 | |
| 975 | 1,583 | 2,440 | 2,948 | 2,955 | Emprunts bancaires | 8 | |
| 25 | 26 | 25 | 42 | 40 | Autres | 9 | |
| | | | | | TOTAL, DETTE GARANTIE | 10 | |
| | | | | | (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | | |
| 13,284 | 14,575 | 15,446 | 14,422 | 14,315 | | | |
| 5,409 | 5,842 | 6,076 | 5,570 | 5,453 | Total, dette garantie par tête (\$) | 11 | |
| 2,456 | 2,495 | 2,542 | 2,589 | 2,625 | Population au 1er avril (milliers) | 12 | |
| | | | | | Les fonds spéciaux des administrations publiques provinciales et territoriales¹ | | |
| 5,558 | 5,733 | 5,688 | 5,588 | 5,471 | Obligations | 13 | |
| 5,558 | 5,733 | 5,688 | 5,588 | 5,471 | Emprunts bancaires | 14 | |
| - | - | - | - | - | Autres | 15 | |

Voir note(s) à la fin du tableau.

TABLE 1.19 Guaranteed Debt of Provincial and Territorial Governments, as at March 31 - Continued
BRITISH COLUMBIA

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|---------------------------------------|-------|-------|-------|-------|-------|-------|
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 1 | 1,915 | 2,111 | 2,334 | 2,528 | 2,837 | 3,334 |
| 2 | 1,915 | 2,111 | 2,334 | 2,528 | 2,815 | 3,313 |
| 3 | - | - | - | - | - | - |
| 4 | - | - | - | - | 22 | 21 |
| Local Governments | | | | | | |
| 5 | 191 | 181 | 170 | 156 | 144 | 134 |
| 6 | 191 | 181 | 170 | 156 | 144 | 134 |
| 7 | - | - | - | - | - | - |
| 8 | - | - | - | - | - | - |
| 9 | - | - | - | - | - | - |
| Others | | | | | | |
| 10 | - | - | - | - | 2 | 14 |
| 11 | - | - | - | - | - | - |
| 12 | - | - | - | - | - | - |
| 13 | - | - | - | - | - | - |
| 14 | - | - | - | - | - | - |
| 15 | - | - | - | - | 2 | 14 |
| 10 | 2,106 | 2,292 | 2,504 | 2,684 | 2,983 | 3,482 |
| 11 | 994 | 1,052 | 1,088 | 1,137 | 1,225 | 1,393 |
| 12 | 2,118 | 2,178 | 2,301 | 2,361 | 2,436 | 2,500 |
| Provincial and Territorial Government | | | | | | |
| 13 | 372 | 436 | 491 | 565 | 620 | 726 |
| 14 | 372 | 436 | 491 | 565 | 620 | 726 |
| 15 | - | - | - | - | - | - |
| 16 | - | - | - | - | - | - |
| Special Funds ¹ | | | | | | |
| 17 | - | - | - | - | - | - |
| 18 | - | - | - | - | - | - |
| 19 | - | - | - | - | - | - |
| 20 | - | - | - | - | - | - |
| 21 | - | - | - | - | - | - |
| 22 | - | - | - | - | - | - |
| 23 | - | - | - | - | - | - |
| 24 | - | - | - | - | - | - |
| 25 | - | - | - | - | - | - |
| 26 | - | - | - | - | - | - |
| 27 | - | - | - | - | - | - |
| 28 | - | - | - | - | - | - |
| 29 | - | - | - | - | - | - |
| 30 | - | - | - | - | - | - |
| 31 | - | - | - | - | - | - |
| 32 | - | - | - | - | - | - |
| 33 | - | - | - | - | - | - |
| 34 | - | - | - | - | - | - |
| 35 | - | - | - | - | - | - |
| 36 | - | - | - | - | - | - |
| 37 | - | - | - | - | - | - |
| 38 | - | - | - | - | - | - |
| 39 | - | - | - | - | - | - |
| 40 | - | - | - | - | - | - |
| 41 | - | - | - | - | - | - |
| 42 | - | - | - | - | - | - |
| 43 | - | - | - | - | - | - |
| 44 | - | - | - | - | - | - |
| 45 | - | - | - | - | - | - |
| 46 | - | - | - | - | - | - |
| 47 | - | - | - | - | - | - |
| 48 | - | - | - | - | - | - |
| 49 | - | - | - | - | - | - |
| 50 | - | - | - | - | - | - |
| 51 | - | - | - | - | - | - |
| 52 | - | - | - | - | - | - |
| 53 | - | - | - | - | - | - |
| 54 | - | - | - | - | - | - |
| 55 | - | - | - | - | - | - |
| 56 | - | - | - | - | - | - |
| 57 | - | - | - | - | - | - |
| 58 | - | - | - | - | - | - |
| 59 | - | - | - | - | - | - |
| 60 | - | - | - | - | - | - |
| 61 | - | - | - | - | - | - |
| 62 | - | - | - | - | - | - |
| 63 | - | - | - | - | - | - |
| 64 | - | - | - | - | - | - |
| 65 | - | - | - | - | - | - |
| 66 | - | - | - | - | - | - |
| 67 | - | - | - | - | - | - |
| 68 | - | - | - | - | - | - |
| 69 | - | - | - | - | - | - |
| 70 | - | - | - | - | - | - |
| 71 | - | - | - | - | - | - |
| 72 | - | - | - | - | - | - |
| 73 | - | - | - | - | - | - |
| 74 | - | - | - | - | - | - |
| 75 | - | - | - | - | - | - |
| 76 | - | - | - | - | - | - |
| 77 | - | - | - | - | - | - |
| 78 | - | - | - | - | - | - |
| 79 | - | - | - | - | - | - |
| 80 | - | - | - | - | - | - |
| 81 | - | - | - | - | - | - |
| 82 | - | - | - | - | - | - |
| 83 | - | - | - | - | - | - |
| 84 | - | - | - | - | - | - |
| 85 | - | - | - | - | - | - |
| 86 | - | - | - | - | - | - |
| 87 | - | - | - | - | - | - |
| 88 | - | - | - | - | - | - |
| 89 | - | - | - | - | - | - |
| 90 | - | - | - | - | - | - |
| 91 | - | - | - | - | - | - |
| 92 | - | - | - | - | - | - |
| 93 | - | - | - | - | - | - |
| 94 | - | - | - | - | - | - |
| 95 | - | - | - | - | - | - |
| 96 | - | - | - | - | - | - |
| 97 | - | - | - | - | - | - |
| 98 | - | - | - | - | - | - |
| 99 | - | - | - | - | - | - |
| 100 | - | - | - | - | - | - |
| 101 | - | - | - | - | - | - |
| 102 | - | - | - | - | - | - |
| 103 | - | - | - | - | - | - |
| 104 | - | - | - | - | - | - |
| 105 | - | - | - | - | - | - |
| 106 | - | - | - | - | - | - |
| 107 | - | - | - | - | - | - |
| 108 | - | - | - | - | - | - |
| 109 | - | - | - | - | - | - |
| 110 | - | - | - | - | - | - |
| 111 | - | - | - | - | - | - |
| 112 | - | - | - | - | - | - |
| 113 | - | - | - | - | - | - |
| 114 | - | - | - | - | - | - |
| 115 | - | - | - | - | - | - |
| 116 | - | - | - | - | - | - |
| 117 | - | - | - | - | - | - |
| 118 | - | - | - | - | - | - |
| 119 | - | - | - | - | - | - |
| 120 | - | - | - | - | - | - |
| 121 | - | - | - | - | - | - |
| 122 | - | - | - | - | - | - |
| 123 | - | - | - | - | - | - |
| 124 | - | - | - | - | - | - |
| 125 | - | - | - | - | - | - |
| 126 | - | - | - | - | - | - |
| 127 | - | - | - | - | - | - |
| 128 | - | - | - | - | - | - |
| 129 | - | - | - | - | - | - |
| 130 | - | - | - | - | - | - |
| 131 | - | - | - | - | - | - |
| 132 | - | - | - | - | - | - |
| 133 | - | - | - | - | - | - |
| 134 | - | - | - | - | - | - |
| 135 | - | - | - | - | - | - |
| 136 | - | - | - | - | - | - |
| 137 | - | - | - | - | - | - |
| 138 | - | - | - | - | - | - |
| 139 | - | - | - | - | - | - |
| 140 | - | - | - | - | - | - |
| 141 | - | - | - | - | - | - |
| 142 | - | - | - | - | - | - |
| 143 | - | - | - | - | - | - |
| 144 | - | - | - | - | - | - |
| 145 | - | - | - | - | - | - |
| 146 | - | - | - | - | - | - |
| 147 | - | - | - | - | - | - |
| 148 | - | - | - | - | - | - |
| 149 | - | - | - | - | - | - |
| 150 | - | - | - | - | - | - |
| 151 | - | - | - | - | - | - |
| 152 | - | - | - | - | - | - |
| 153 | - | - | - | - | - | - |
| 154 | - | - | - | - | - | - |
| 155 | - | - | - | - | - | - |
| 156 | - | - | - | - | - | - |
| 157 | - | - | - | - | - | - |
| 158 | - | - | - | - | - | - |
| 159 | - | - | - | - | - | - |
| 160 | - | - | - | - | - | - |
| 161 | - | - | - | - | - | - |
| 162 | - | - | - | - | - | - |
| 163 | - | - | - | - | - | - |
| 164 | - | - | - | - | - | - |
| 165 | - | - | - | - | - | - |
| 166 | - | - | - | - | - | - |
| 167 | - | - | - | - | - | - |
| 168 | - | - | - | - | - | - |
| 169 | - | - | - | - | - | - |
| 170 | - | - | - | - | - | - |
| 171 | - | - | - | - | - | - |
| 172 | - | - | - | - | - | - |
| 173 | - | - | - | - | - | - |
| 174 | - | - | - | - | - | - |
| 175 | - | - | - | - | - | - |
| 176 | - | - | - | - | - | - |
| 177 | - | - | - | - | - | - |
| 178 | - | - | - | - | - | - |
| 179 | - | - | - | - | - | - |
| 180 | - | - | - | - | - | - |
| 181 | - | - | - | - | - | - |
| 182 | - | - | - | - | - | - |
| 183 | - | - | - | - | - | - |
| 184 | - | - | - | - | - | - |
| 185 | - | - | - | - | - | - |
| 186 | - | - | - | - | - | - |
| 187 | - | - | - | - | - | - |
| 188 | - | - | - | - | - | - |
| 189 | - | - | - | - | - | - |
| 190 | - | - | - | - | - | - |
| 191 | - | - | - | - | - | - |
| 192 | - | - | - | - | - | - |
| 193 | - | - | - | - | - | - |
| 194 | - | - | - | - | - | - |
| 195 | - | - | - | - | - | - |
| 196 | - | - | - | - | - | - |
| 197 | - | - | - | - | - | - |
| 198 | - | - | - | - | - | - |
| 199 | - | - | - | - | - | - |
| 200 | - | - | - | - | - | - |
| 201 | - | - | - | - | - | - |
| 202 | - | - | - | - | - | - |
| 203 | - | - | - | - | - | - |
| 204 | - | - | - | - | - | - |
| 205 | - | - | - | - | - | - |
| 206 | - | - | - | - | - | - |
| 207 | - | - | - | - | - | - |
| 208 | - | - | - | - | - | - |
| 209 | - | - | - | - | - | - |
| 210 | - | - | - | - | - | - |
| 211 | - | - | - | - | - | - |
| 212 | - | - | - | - | - | - |
| 213 | - | - | - | - | - | - |
| 214 | - | - | - | - | - | - |
| 215 | - | - | - | - | - | - |
| 216 | - | - | - | - | - | - |
| 217 | - | - | - | - | - | - |
| 218 | - | - | - | - | - | - |
| 219 | - | - | - | - | - | - |
| 220 | - | - | - | - | - | - |
| 221 | - | - | - | - | - | - |
| 222 | - | - | - | - | - | - |
| 223 | - | - | - | - | - | - |
| 224 | - | - | - | - | - | - |
| 225 | - | - | - | - | - | - |
| 226 | - | - | - | - | - | - |
| 227 | - | - | - | - | - | - |
| 228 | - | - | - | - | - | - |
| 229 | - | - | - | - | - | - |
| 230 | - | - | - | - | - | - |
| 231 | - | - | - | - | - | - |
| 232 | - | - | - | - | - | - |
| 233 | - | - | - | - | - | - |
| 234 | - | - | - | - | - | - |
| 235 | - | - | - | - | - | - |
| 236 | - | - | - | - | - | - |
| 237 | - | - | - | - | - | - |
| 238 | - | - | - | - | - | - |
| 239 | - | - | - | - | - | - |
| 240 | - | - | - | - | - | - |
| 241 | - | - | - | - | - | - |
| 242 | - | - | - | - | - | - |
| 243 | - | - | - | - | - | - |
| 244 | - | - | - | - | - | - |
| 245 | - | - | - | - | - | - |
| 246 | - | - | - | - | - | - |
| 247 | - | - | - | - | - | - |
| 248 | - | - | - | - | - | - |
| 249 | - | - | - | - | - | - |
| 250 | - | - | - | - | - | - |
| 251 | - | - | - | - | - | - |
| 252 | - | - | - | - | - | - |
| 253 | - | - | - | - | - | - |
| 254 | - | - | - | - | - | - |

TABLEAU 1.19 Dette garantie des administrations publiques provinciales et territoriales, au 31 mars - suite
COLOMBIE-BRITANNIQUE

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | No |
|---|-------|-------|-------|-------|-------|---|
| millions de dollars | | | | | | |
| DETTE GARANTIE | | | | | | |
| Émise par: | | | | | | |
| 4,020 | 4,842 | 5,580 | 6,027 | 6,640 | 7,327 | Entreprises publiques provinciales et territoriales |
| 4,001 | 4,822 | 5,551 | 5,978 | 6,578 | 7,181 | Obligations 1 |
| - | - | - | - | - | - | Emprunts bancaires 2 |
| 19 | 20 | 29 | 49 | 62 | 146 | Autres 3 |
| 123 | 112 | 100 | 90 | 80 | 66 | Les administrations publiques locales |
| 123 | 112 | 100 | 90 | 80 | 66 | Obligations 4 |
| - | - | - | - | - | - | Emprunts bancaires 5 |
| - | - | - | - | - | - | Autres 6 |
| 23 | 28 | 21 | 12 | 11 | 34 | Les autres |
| - | - | - | - | - | 21 | Obligations 7 |
| - | - | - | - | - | - | Emprunts bancaires 8 |
| 23 | 28 | 21 | 12 | 11 | 13 | Autres 9 |
| TOTAL, DETTE GARANTIE | | | | | | 10 |
| (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | | | | | | |
| 4,166 | 4,982 | 5,701 | 6,129 | 6,731 | 7,427 | Total, dette garantie par tête (\$) |
| 1,642 | 1,937 | 2,180 | 2,302 | 2,460 | 2,636 | Population au 1er avril (milliers) |
| 2,537 | 2,572 | 2,615 | 2,663 | 2,736 | 2,817 | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ |
| 875 | 1,040 | 1,216 | 1,442 | 1,690 | 2,035 | Obligations 13 |
| 875 | 1,038 | 1,216 | 1,422 | 1,644 | 1,985 | Emprunts bancaires 14 |
| - | - | - | - | - | - | Autres 15 |
| - | 2 | - | 20 | 46 | 50 | |
| 1988 | 1989 | 1990 | 1991 | 1992 | | No |
| millions de dollars | | | | | | |
| DETTE GARANTIE | | | | | | |
| Émise par: | | | | | | |
| 9,417 | 7,331 | 6,601 | 6,389 | 5,810 | | Entreprises publiques provinciales et territoriales |
| 8,886 | 6,814 | 6,110 | 5,912 | 5,347 | | Obligations 1 |
| - | - | - | - | - | | Emprunts bancaires 2 |
| 531 | 517 | 491 | 477 | 463 | | Autres 3 |
| 25 | 23 | 14 | 16 | 14 | | Les administrations publiques locales |
| 24 | 23 | 13 | 16 | 14 | | Obligations 4 |
| - | - | - | - | - | | Emprunts bancaires 5 |
| 1 | - | 1 | - | - | | Autres 6 |
| 90 | 79 | 180 | 530 | 552 | | Les autres |
| 4 | 4 | 3 | 48 | 3 | | Obligations 7 |
| - | - | - | - | - | | Emprunts bancaires 8 |
| 86 | 75 | 177 | 482 | 549 | | Autres 9 |
| TOTAL, DETTE GARANTIE | | | | | | 10 |
| (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | | | | | | |
| 9,532 | 7,433 | 6,795 | 6,935 | 6,376 | | Total, dette garantie par tête (\$) |
| 3,067 | 2,333 | 2,074 | 2,064 | 1,857 | | Population au 1er avril (milliers) |
| 3,108 | 3,186 | 3,277 | 3,360 | 3,434 | | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ |
| 3,414 | 3,425 | 3,045 | 3,217 | 3,183 | | Obligations 13 |
| 3,412 | 3,423 | 3,043 | 3,215 | 3,165 | | Emprunts bancaires 14 |
| - | - | - | - | - | | Autres 15 |
| 2 | 2 | 2 | 2 | 18 | | |

Voir note(s) à la fin du tableau.

TABLE 1.19 Guaranteed Debt of Provincial and Territorial Governments, as at March 31 - Continued
YUKON

| No. | | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|---|---|---------------------|------|------|------|------|-------|
| | | millions of dollars | | | | | |
| GUARANTEED DEBT | | | | | | | |
| Issued by: | | | | | | | |
| Provincial and Territorial Government | | | | | | | |
| Business Enterprises | | | | | | | |
| 1 | Bonds and debentures | - | - | - | - | - | - |
| 2 | Bank loans | - | - | - | - | - | - |
| 3 | Other | - | - | - | - | - | - |
| Local Governments | | | | | | | |
| 4 | Bonds and debentures | - | - | - | - | - | - |
| 5 | Bank loans | - | - | - | - | - | - |
| 6 | Other | - | - | - | - | - | - |
| Others | | | | | | | |
| 7 | Bonds and debentures | - | - | - | - | - | - |
| 8 | Bank loans | - | - | - | - | - | - |
| 9 | Other | - | - | - | - | - | - |
| 10 | TOTAL GUARANTEED DEBT (excluding provincial and territorial territorial government special funds) | - | - | - | - | - | - |
| 11 | Total guaranteed debt per capita (\$) | - | - | - | - | - | - |
| 12 | Population at April 1 (thousands) | 17 | 18 | 20 | 21 | 21 | 22 |
| Provincial and Territorial Government Special Funds ¹ | | | | | | | |
| 13 | Bonds and debentures | - | - | - | - | - | - |
| 14 | Bank loans | - | - | - | - | - | - |
| 15 | Other | - | - | - | - | - | - |
| | | millions of dollars | | | | | |
| GUARANTEED DEBT | | | | | | | |
| Issued by: | | | | | | | |
| Provincial and Territorial Government | | | | | | | |
| Business Enterprises | | | | | | | |
| 1 | Bonds and debentures | 7 | 7 | 7 | 7 | 6 | 62 |
| 2 | Bank loans | - | - | - | - | - | - |
| 3 | Other | 7 | 7 | 7 | 7 | 6 | 62 |
| Local Governments | | | | | | | |
| 4 | Bonds and debentures | - | - | - | - | - | - |
| 5 | Bank loans | - | - | - | - | - | - |
| 6 | Other | - | - | - | - | - | - |
| Others | | | | | | | |
| 7 | Bonds and debentures | - | - | - | - | - | - |
| 8 | Bank loans | - | - | - | - | - | - |
| 9 | Other | - | - | - | - | - | - |
| 10 | TOTAL GUARANTEED DEBT (excluding provincial and territorial government special funds) | 7 | 7 | 7 | 7 | 6 | 62 |
| 11 | Total guaranteed debt per capita (\$) | 280 | 292 | 292 | 292 | 240 | 2,385 |
| 12 | Population at April 1 (thousands) | 25 | 24 | 24 | 24 | 25 | 26 |
| Provincial and Territorial Government Special Funds ¹ | | | | | | | |
| 13 | Bonds and debentures | - | - | - | - | - | - |
| 14 | Bank loans | - | - | - | - | - | - |
| 15 | Other | - | - | - | - | - | - |

See footnote(s) at end of table.

TABEAU 1.19 Dette garantie des administrations publiques provinciales et territoriales, au 31 mars - suite
YUKON

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | No |
|---------------------|-------|-------|-------|-------|------|---|
| millions de dollars | | | | | | |
| | | | | | | DETTE GARANTIE |
| | | | | | | Émise par: |
| 6 | 6 | 5 | 5 | 5 | 6 | Entreprises publiques provinciales et territoriales |
| - | - | - | - | - | - | Obligations 1 |
| - | - | - | - | - | - | Emprunts bancaires 2 |
| 6 | 6 | 5 | 5 | 5 | 6 | Autres 3 |
| - | - | - | - | - | - | Les administrations publiques locales |
| - | - | - | - | - | - | Obligations 4 |
| - | - | - | - | - | - | Emprunts bancaires 5 |
| - | - | - | - | - | - | Autres 6 |
| - | - | - | - | - | 1 | Les autres |
| - | - | - | - | - | - | Obligations 7 |
| - | - | - | - | - | - | Emprunts bancaires 8 |
| - | - | - | - | - | 1 | Autres 9 |
| | | | | | | TOTAL, DETTE GARANTIE 10 |
| | | | | | | (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) |
| 6 | 6 | 5 | 5 | 5 | 7 | Total, dette garantie par tête (\$) |
| 273 | 261 | 208 | 208 | 208 | 280 | 11 |
| 22 | 23 | 24 | 24 | 24 | 25 | Population au 1er avril (milliers) 12 |
| - | - | - | - | - | - | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ |
| - | - | - | - | - | - | Obligations 13 |
| - | - | - | - | - | - | Emprunts bancaires 14 |
| - | - | - | - | - | - | Autres 15 |
| 1988 | 1989 | 1990 | 1991 | 1992 | | No |
| millions de dollars | | | | | | |
| | | | | | | DETTE GARANTIE |
| | | | | | | Émise par: |
| 64 | 67 | 67 | 73 | 80 | | Entreprises publiques provinciales et territoriales |
| - | - | 3 | 3 | 3 | | Obligations 1 |
| - | - | - | - | - | | Emprunts bancaires 2 |
| 64 | 67 | 64 | 70 | 77 | | Autres 3 |
| - | - | - | - | - | | Les administrations publiques locales |
| - | - | - | - | - | | Obligations 4 |
| - | - | - | - | - | | Emprunts bancaires 5 |
| - | - | - | - | - | | Autres 6 |
| - | - | - | - | - | | Les autres |
| - | - | - | - | - | | Obligations 7 |
| - | - | - | - | - | | Emprunts bancaires 8 |
| - | - | - | - | - | | Autres 9 |
| | | | | | | TOTAL, DETTE GARANTIE 10 |
| | | | | | | (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) |
| 64 | 67 | 67 | 73 | 80 | | Total, dette garantie par tête (\$) |
| 2,370 | 2,481 | 2,393 | 2,517 | 2,667 | | 11 |
| 27 | 27 | 28 | 29 | 30 | | Population au 1er avril (milliers) 12 |
| - | - | - | - | - | | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ |
| - | - | - | - | - | | Obligations 13 |
| - | - | - | - | - | | Emprunts bancaires 14 |
| - | - | - | - | - | | Autres 15 |

Voir note(s) à la fin du tableau.

TABLE 1.19 Guaranteed Debt of Provincial and Territorial Governments, as at March 31 - Continued
NORTHWEST TERRITORIES

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|--|---|------|------|------|------|------|
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| Business Enterprises | | | | | | |
| 1 | - | - | - | - | - | 5 |
| 2 | - | - | - | - | - | - |
| 3 | - | - | - | - | - | 5 |
| Local Governments | | | | | | |
| 4 | - | - | - | - | - | - |
| 5 | - | - | - | - | - | - |
| 6 | - | - | - | - | - | - |
| Others | | | | | | |
| 7 | - | - | - | - | - | - |
| 8 | - | - | - | - | - | - |
| 9 | - | - | - | - | - | - |
| 10 | TOTAL GUARANTEED DEBT (excluding provincial and territorial government special funds) | - | - | - | - | 5 |
| 11 | Total guaranteed debt per capita (\$) | - | - | - | - | 116 |
| 12 | Population at April 1 (thousands) | 32 | 34 | 39 | 41 | 43 |
| Provincial and Territorial Government Special Funds¹ | | | | | | |
| 13 | Bonds and debentures | - | - | - | - | - |
| 14 | Bank loans | - | - | - | - | - |
| 15 | Other | - | - | - | - | - |

| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
|--|---|-------|-------|-------|-------|-------|
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| Business Enterprises | | | | | | |
| 1 | 78 | 91 | 102 | 102 | 99 | 98 |
| 2 | - | - | - | - | - | - |
| 3 | 78 | 91 | 102 | 102 | 99 | 98 |
| Local Governments | | | | | | |
| 4 | - | - | - | - | - | - |
| 5 | - | - | - | - | - | - |
| 6 | - | - | - | - | - | - |
| Others | | | | | | |
| 7 | - | - | - | 5 | 5 | 5 |
| 8 | - | - | - | - | - | - |
| 9 | - | - | - | 1 | 2 | 2 |
| 10 | TOTAL GUARANTEED DEBT (excluding provincial and territorial government special funds) | 78 | 91 | 102 | 103 | 100 |
| 11 | Total guaranteed debt per capita (\$) | 1,592 | 1,784 | 1,925 | 1,873 | 1,786 |
| 12 | Population at April 1 (thousands) | 49 | 51 | 53 | 55 | 56 |
| Provincial and Territorial Government Special Funds¹ | | | | | | |
| 13 | Bonds and debentures | - | - | - | - | - |
| 14 | Bank loans | - | - | - | - | - |
| 15 | Other | - | - | - | - | - |

See footnote(s) at end of table.

TABLEAU 1.19 Dette garantie des administrations publiques provinciales et territoriales, au 31 mars - suite
TERRITOIRES DU NORD-OUEST

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No |
|---------------------|------|------|------|-------|-------|---|----|
| millions de dollars | | | | | | | |
| | | | | | | DETTE GARANTIE | |
| | | | | | | Émise par: | |
| 12 | 21 | 35 | 43 | 55 | 62 | Entreprises publiques provinciales et territoriales | |
| - | - | - | - | - | - | Obligations | 1 |
| 12 | 21 | 35 | 43 | 55 | 62 | Emprunts bancaires | 2 |
| - | - | - | - | - | - | Autres | 3 |
| - | - | - | - | - | - | Les administrations publiques locales | |
| - | - | - | - | - | - | Obligations | 4 |
| - | - | - | - | - | - | Emprunts bancaires | 5 |
| - | - | - | - | - | - | Autres | 6 |
| - | - | - | - | - | - | Les autres | |
| - | - | - | - | - | - | Obligations | 7 |
| - | - | - | - | - | - | Emprunts bancaires | 8 |
| - | - | - | - | - | - | Autres | 9 |
| | | | | | | TOTAL, DETTE GARANTIE | 10 |
| | | | | | | (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | |
| 12 | 21 | 35 | 43 | 55 | 62 | Total, dette garantie par tête (\$) | 11 |
| 273 | 467 | 778 | 935 | 1,196 | 1,319 | Population au 1er avril (milliers) | 12 |
| 44 | 45 | 45 | 46 | 46 | 47 | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ | |
| - | - | - | - | - | - | Obligations | 13 |
| - | - | - | - | - | - | Emprunts bancaires | 14 |
| - | - | - | - | - | - | Autres | 15 |

| 1988 | 1989 | 1990 | 1991 | 1992 | | | No |
|---------------------|-------|-------|-------|-------|--|---|----|
| millions de dollars | | | | | | | |
| | | | | | | DETTE GARANTIE | |
| | | | | | | Émise par: | |
| 97 | 116 | 115 | 126 | 139 | | Entreprises publiques provinciales et territoriales | |
| - | 20 | 20 | 20 | 35 | | Obligations | 1 |
| - | - | - | - | - | | Emprunts bancaires | 2 |
| 97 | 96 | 95 | 106 | 104 | | Autres | 3 |
| - | - | - | - | - | | Les administrations publiques locales | |
| - | - | - | - | - | | Obligations | 4 |
| - | - | - | - | - | | Emprunts bancaires | 5 |
| - | - | - | - | - | | Autres | 6 |
| 5 | 5 | 5 | 5 | - | | Les autres | |
| - | - | - | - | - | | Obligations | 7 |
| - | - | - | - | - | | Emprunts bancaires | 8 |
| 1 | 3 | 2 | 8 | - | | Autres | 9 |
| | | | | | | TOTAL, DETTE GARANTIE | 10 |
| | | | | | | (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | |
| 98 | 119 | 117 | 134 | 139 | | Total, dette garantie par tête (\$) | 11 |
| 1,750 | 2,088 | 1,983 | 2,197 | 2,242 | | Population au 1er avril (milliers) | 12 |
| 56 | 57 | 59 | 61 | 62 | | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ | |
| - | - | - | - | - | | Obligations | 13 |
| - | - | - | - | - | | Emprunts bancaires | 14 |
| - | - | - | - | - | | Autres | 15 |

Voir note(s) à la fin du tableau.

TABLE 1.19 Guaranteed Debt of Provincial and Territorial Governments, as at March 31 - Concluded
CANADA TOTAL

| No. | 1970 | 1971 | 1972 | 1973 | 1974 | 1975 |
|--|---|---------------|---------------|---------------|---------------|---------------|
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 1 | 8,370 | 9,299 | 10,373 | 11,591 | 12,965 | 15,654 |
| 2 | Bonds and debentures | 7,863 | 8,562 | 9,561 | 10,791 | 13,944 |
| 3 | Bank loans | 44 | 44 | 88 | 159 | 334 |
| 4 | Other | 463 | 693 | 724 | 641 | 1,376 |
| Local Governments | | | | | | |
| 5 | 236 | 224 | 223 | 208 | 207 | 188 |
| 6 | Bonds and debentures | 229 | 214 | 201 | 188 | 161 |
| 7 | Bank loans | 7 | 10 | 19 | 17 | 24 |
| 8 | Other | - | - | 3 | 3 | 3 |
| Others | | | | | | |
| 9 | 332 | 437 | 601 | 507 | 517 | 624 |
| 10 | Bonds and debentures | 95 | 156 | 201 | 158 | 138 |
| 11 | Bank loans | 182 | 226 | 338 | 290 | 411 |
| 12 | Other | 55 | 55 | 62 | 59 | 75 |
| 13 | TOTAL GUARANTEED DEBT | | | | | |
| 14 | (excluding provincial and territorial government special funds) | 8,938 | 9,960 | 11,197 | 12,306 | 13,689 |
| 15 | | | | | | 16,466 |
| 16 | Total guaranteed debt per capita (\$) | 421 | 463 | 504 | 548 | 601 |
| 17 | Population at April 1 (thousands) | 21,244 | 21,523 | 22,215 | 22,473 | 22,791 |
| 18 | | | | | | 23,115 |
| Provincial and Territorial Government Special Funds¹ | | | | | | |
| 19 | 1,468 | 1,681 | 1,844 | 1,937 | 2,032 | 2,347 |
| 20 | Bonds and debentures | 1,313 | 1,548 | 1,706 | 1,796 | 1,884 |
| 21 | Bank loans | 3 | 1 | 5 | 8 | 60 |
| 22 | Other | 152 | 132 | 133 | 133 | 88 |
| 23 | | | | | | 83 |
| No. | 1982 | 1983 | 1984 | 1985 | 1986 | 1987 |
| millions of dollars | | | | | | |
| GUARANTEED DEBT | | | | | | |
| Issued by: | | | | | | |
| Provincial and Territorial Government | | | | | | |
| 24 | 48,602 | 54,528 | 58,792 | 63,315 | 66,925 | 68,585 |
| 25 | Bonds and debentures | 43,621 | 48,694 | 51,940 | 54,879 | 58,003 |
| 26 | Bank loans | 833 | 1,188 | 1,264 | 1,551 | 898 |
| 27 | Other | 4,148 | 4,646 | 5,588 | 6,885 | 8,024 |
| 28 | | | | | | 8,425 |
| Local Governments | | | | | | |
| 29 | 91 | 115 | 113 | 83 | 66 | 56 |
| 30 | Bonds and debentures | 71 | 65 | 48 | 43 | 29 |
| 31 | Bank loans | 14 | 44 | 59 | 34 | 20 |
| 32 | Other | 6 | 6 | 6 | 6 | 6 |
| 33 | | | | | | 4 |
| Others | | | | | | |
| 34 | 1,544 | 1,771 | 2,067 | 2,302 | 2,555 | 3,014 |
| 35 | Bonds and debentures | 322 | 328 | 332 | 308 | 294 |
| 36 | Bank loans | 794 | 982 | 1,080 | 1,256 | 1,049 |
| 37 | Other | 428 | 461 | 655 | 738 | 1,212 |
| 38 | | | | | | 1,349 |
| 39 | TOTAL GUARANTEED DEBT | | | | | |
| 40 | (excluding provincial and territorial government special funds) | 50,237 | 56,414 | 60,972 | 65,700 | 69,546 |
| 41 | | | | | | 71,655 |
| 42 | Total guaranteed debt per capita (\$) | 1,999 | 2,222 | 2,379 | 2,539 | 2,662 |
| 43 | Population at April 1 (thousands) | 25,126 | 25,389 | 25,633 | 25,873 | 26,123 |
| 44 | | | | | | 26,451 |
| Provincial and Territorial Government Special Funds¹ | | | | | | |
| 45 | 7,495 | 9,375 | 10,108 | 10,821 | 11,789 | 11,766 |
| 46 | Bonds and debentures | 7,122 | 9,005 | 9,707 | 10,274 | 10,833 |
| 47 | Bank loans | 13 | 20 | 10 | 161 | 449 |
| 48 | Other | 360 | 350 | 391 | 386 | 507 |
| 49 | | | | | | 468 |

¹ On a Financial Management System basis, special funds are consolidated with the general fund, and as a result debt issued by special funds and guaranteed by provincial and territorial governments is included in the total liabilities of these governments and therefore is excluded here.

**TABEAU 1.19 Dette garantie des administrations publiques provinciales et territoriales, au 31 mars - fin
TOTAL DU CANADA**

| 1976 | 1977 | 1978 | 1979 | 1980 | 1981 | | No |
|---------------------|--------|--------|--------|--------|--------|---|----|
| millions de dollars | | | | | | | |
| | | | | | | DETTE GARANTIE | |
| | | | | | | Émise par: | |
| 20,390 | 25,387 | 29,406 | 33,794 | 39,109 | 42,656 | Entreprises publiques provinciales et territoriales | |
| 18,101 | 22,605 | 26,435 | 30,367 | 34,928 | 37,872 | Obligations | 1 |
| 497 | 1,076 | 968 | 921 | 841 | 849 | Emprunts bancaires | 2 |
| 1,792 | 1,706 | 2,003 | 2,506 | 3,340 | 3,935 | Autres | 3 |
| 179 | 157 | 149 | 128 | 123 | 102 | Les administrations publiques locales | |
| 149 | 136 | 117 | 105 | 93 | 78 | Obligations | 4 |
| 28 | 18 | 25 | 17 | 24 | 18 | Emprunts bancaires | 5 |
| 2 | 3 | 7 | 6 | 6 | 6 | Autres | 6 |
| 629 | 807 | 882 | 930 | 938 | 994 | Les autres | |
| 128 | 216 | 290 | 334 | 328 | 334 | Obligations | 7 |
| 411 | 443 | 480 | 502 | 531 | 604 | Emprunts bancaires | 8 |
| 90 | 148 | 112 | 94 | 79 | 56 | Autres | 9 |
| | | | | | | TOTAL, DETTE GARANTIE | 10 |
| | | | | | | (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | |
| 21,198 | 26,351 | 30,437 | 34,852 | 40,170 | 43,752 | Total, dette garantie par tête (\$) | 11 |
| 904 | 1,111 | 1,269 | 1,440 | 1,640 | 1,763 | Population au 1er avril (milliers) | 12 |
| 23,437 | 23,727 | 23,976 | 24,203 | 24,495 | 24,812 | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ | |
| 2,792 | 3,347 | 3,906 | 4,507 | 4,476 | 5,636 | Obligations | 13 |
| 2,596 | 3,165 | 3,738 | 4,344 | 4,268 | 5,308 | Emprunts bancaires | 14 |
| 65 | 55 | 45 | 62 | 66 | 66 | Autres | 15 |
| 131 | 127 | 123 | 101 | 142 | 262 | | |
| 1988 | 1989 | 1990 | 1991 | 1992 | | | No |
| millions de dollars | | | | | | | |
| | | | | | | DETTE GARANTIE | |
| | | | | | | Émise par: | |
| 70,866 | 71,618 | 72,562 | 80,196 | 86,220 | | Entreprises publiques provinciales et territoriales | |
| 58,787 | 58,252 | 60,212 | 66,959 | 72,527 | | Obligations | 1 |
| 1,119 | 1,322 | 1,256 | 2,090 | 2,129 | | Emprunts bancaires | 2 |
| 10,960 | 12,044 | 11,094 | 11,147 | 11,564 | | Autres | 3 |
| 59 | 52 | 52 | 294 | 302 | | Les administrations publiques locales | |
| 26 | 24 | 14 | 19 | 17 | | Obligations | 4 |
| 28 | 24 | 34 | 274 | 285 | | Emprunts bancaires | 5 |
| 5 | 4 | 4 | 1 | - | | Autres | 6 |
| 3,912 | 4,632 | 5,631 | 6,653 | 7,292 | | Les autres | |
| 299 | 302 | 284 | 299 | 239 | | Obligations | 7 |
| 2,113 | 2,934 | 3,862 | 4,361 | 4,679 | | Emprunts bancaires | 8 |
| 1,500 | 1,396 | 1,485 | 1,993 | 2,374 | | Autres | 9 |
| | | | | | | TOTAL, DETTE GARANTIE | 10 |
| | | | | | | (excluant les fonds spéciaux des administrations publiques provinciales et territoriales) | |
| 74,837 | 76,302 | 78,245 | 87,143 | 93,814 | | Total, dette garantie par tête (\$) | 11 |
| 2,794 | 2,800 | 2,828 | 3,109 | 3,310 | | Population au 1er avril (milliers) | 12 |
| 26,784 | 27,251 | 27,669 | 28,025 | 28,345 | | Les fonds spéciaux des administrations publiques provinciales et territoriales ¹ | |
| 12,250 | 12,883 | 12,832 | 13,303 | 13,381 | | Obligations | 13 |
| 10,894 | 11,287 | 11,228 | 11,528 | 11,618 | | Emprunts bancaires | 14 |
| 809 | 930 | 918 | 493 | 412 | | Autres | 15 |
| 547 | 666 | 686 | 1,282 | 1,351 | | | |

¹ Les fonds spéciaux sont consolidés avec le fond général pour les fins du Système de gestion financière. La dette émise par ces fonds et garantie par les administrations publiques provinciales et territoriales est inscrite au passif de ces administrations et est, par conséquent, exclue ici.

TABLE 1.20 Canada Pension Plan Balance Sheet, as at March 31

| No. | | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|-------------------------|--|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| millions of dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | | | | | |
| 1 | Securities | 35 | 616 | 1,281 | 2,023 | 2,833 | 3,701 | 4,611 |
| 2 | Federal government bonds | — | 2 | 6 | 11 | 15 | 21 | 27 |
| 3 | Provincial and territorial government bonds | 30 | 525 | 1,089 | 1,760 | 2,508 | 3,259 | 4,054 |
| 4 | Provincial and territorial government business enterprise bonds | 5 | 89 | 186 | 252 | 310 | 421 | 530 |
| 5 | Other financial assets | 54 | 65 | 73 | 85 | 99 | 143 | 167 |
| 6 | TOTAL FINANCIAL ASSETS | 89 | 681 | 1,354 | 2,108 | 2,932 | 3,844 | 4,778 |
| 7 | LIABILITIES | — | — | — | — | — | — | — |
| 8 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 89 | 681 | 1,354 | 2,108 | 2,932 | 3,844 | 4,778 |
| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 |
| millions of dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | | | | | |
| 1 | Securities | 16,094 | 16,953 | 20,522 | 22,935 | 25,305 | 27,554 | 29,942 |
| 2 | Federal government bonds | 113 | 136 | 154 | 171 | 189 | 205 | 445 |
| 3 | Provincial and territorial government bonds | 14,899 | 15,656 | 19,207 | 21,603 | 23,940 | 26,116 | 28,269 |
| 4 | Provincial and territorial government business enterprise bonds | 1,082 | 1,161 | 1,161 | 1,161 | 1,176 | 1,233 | 1,228 |
| 5 | Other financial assets | 723 | 1,994 | 1,025 | 1,173 | 1,307 | 1,502 | 1,773 |
| 6 | TOTAL FINANCIAL ASSETS | 16,817 | 18,947 | 21,547 | 24,108 | 26,612 | 29,056 | 31,715 |
| 7 | LIABILITIES | — | — | — | — | — | — | — |
| 8 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 16,817 | 18,947 | 21,547 | 24,108 | 26,612 | 29,056 | 31,715 |

TABLE 1.21 Québec Pension Plan Balance Sheet, as at the End of the Fiscal Year Nearest to March 31

| No. | | 1966 | 1967 | 1968 | 1969 | 1970 | 1971 | 1972 |
|-------------------------|--|--------------|--------------|--------------|--------------|--------------|---------------|---------------|
| millions of dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | | | | | |
| 1 | Cash in government institutions | 31 | 239 | 485 | 758 | 1,059 | 1,405 | 1,767 |
| 2 | Receivables | — | — | — | — | 10 | 13 | — |
| 3 | TOTAL FINANCIAL ASSETS | 31 | 239 | 485 | 758 | 1,069 | 1,418 | 1,767 |
| LIABILITIES | | | | | | | | |
| 4 | Bank overdrafts, payables and advances | — | — | — | — | — | — | — |
| 5 | TOTAL LIABILITIES | — | — | — | — | — | — | — |
| 6 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 31 | 188 | 422 | 681 | 1,069 | 1,418 | 1,767 |
| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 | 1986 |
| millions of dollars | | | | | | | | |
| FINANCIAL ASSETS | | | | | | | | |
| 1 | Cash in government institutions | 6,242 | 7,051 | 8,017 | 8,848 | 9,666 | 10,714 | 11,657 |
| 2 | Receivables | 1 | 17 | 1 | 1 | 2 | 2 | 2 |
| 3 | TOTAL FINANCIAL ASSETS | 6,243 | 7,068 | 8,018 | 8,849 | 9,668 | 10,716 | 11,659 |
| LIABILITIES | | | | | | | | |
| 4 | Bank overdrafts, payables and advances | 46 | 30 | 38 | 43 | 43 | 46 | 89 |
| 5 | TOTAL LIABILITIES | 46 | 30 | 38 | 43 | 43 | 46 | 89 |
| 6 | Excess of financial assets over liabilities or (excess of liabilities over financial assets) | 6,197 | 7,038 | 7,980 | 8,806 | 9,625 | 10,670 | 11,570 |

TABLEAU 1.20 Bilan du Régime de pensions du Canada, au 31 mars

| 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | No. |
|--|--------|--------|--------|--------|--------|--------|-----|
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 5,590 | 6,697 | 7,982 | 9,424 | 10,923 | 12,504 | 14,226 | 1 |
| 34 | 42 | 51 | 62 | 72 | 84 | 96 | 2 |
| 4,947 | 5,931 | 7,128 | 8,497 | 9,951 | 11,447 | 13,106 | 3 |
| 609 | 724 | 803 | 865 | 900 | 973 | 1,024 | 4 |
| 203 | 237 | 281 | 1,427 | 434 | 515 | 627 | 5 |
| 5,793 | 6,934 | 8,263 | 10,851 | 11,357 | 13,019 | 14,853 | 6 |
| - | - | - | - | - | - | - | 7 |
| 5,793 | 6,934 | 8,263 | 10,851 | 11,357 | 13,019 | 14,853 | 8 |
| TOTAL, ACTIF FINANCIER | | | | | | | |
| PASSIF | | | | | | | |
| Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif) | | | | | | | |
| 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | 1993 | No. |
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 32,255 | 33,737 | 35,063 | 36,483 | 37,661 | 38,866 | 39,333 | 1 |
| 1,796 | 2,492 | 3,005 | 3,072 | 3,492 | 3,501 | 3,505 | 2 |
| 29,316 | 30,198 | 31,077 | 32,051 | 32,127 | 33,369 | 33,881 | 3 |
| 1,143 | 1,047 | 981 | 1,360 | 2,042 | 1,996 | 1,947 | 4 |
| 1,978 | 2,284 | 2,540 | 2,962 | 3,459 | 3,181 | 2,839 | 5 |
| 34,233 | 36,021 | 37,603 | 39,445 | 41,120 | 42,047 | 42,172 | 6 |
| - | - | - | - | - | - | - | 7 |
| 34,233 | 36,021 | 37,603 | 39,445 | 41,120 | 42,047 | 42,172 | 8 |
| TOTAL, ACTIF FINANCIER | | | | | | | |
| PASSIF | | | | | | | |
| Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif) | | | | | | | |

TABLEAU 1.21 Bilan du Régime des rentes du Québec, à la fin de l'exercice financier clos le plus près du 31 mars

| 1973 | 1974 | 1975 | 1976 | 1977 | 1978 | 1979 | No. |
|--|--------|--------|--------|--------|--------|-------|-----|
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 2,176 | 2,587 | 3,049 | 3,594 | 4,173 | 4,872 | 5,551 | 1 |
| 1 | 1 | 1 | 30 | 28 | 1 | 1 | 2 |
| 2,177 | 2,588 | 3,050 | 3,624 | 4,201 | 4,873 | 5,552 | 3 |
| - | - | - | - | - | - | - | 4 |
| 3 | 3 | 2 | 1 | 3 | 13 | 2 | 5 |
| 3 | 3 | 2 | 1 | 3 | 13 | 2 | 6 |
| 2,174 | 2,585 | 3,048 | 3,623 | 4,198 | 4,860 | 5,550 | |
| TOTAL, ACTIF FINANCIER | | | | | | | |
| PASSIF | | | | | | | |
| Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif) | | | | | | | |
| 1987 | 1988 | 1989 | 1990 | 1991 | 1992 | | No. |
| millions de dollars | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 12,440 | 13,244 | 13,489 | 14,437 | 15,337 | 15,339 | | 1 |
| 35 | 12 | 4 | 17 | 5 | 5 | | 2 |
| 12,475 | 13,256 | 13,493 | 14,454 | 15,342 | 15,344 | | 3 |
| TOTAL, ACTIF FINANCIER | | | | | | | |
| PASSIF | | | | | | | |
| Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif) | | | | | | | |
| 88 | 188 | 56 | 45 | 120 | 68 | | 4 |
| 88 | 188 | 56 | 45 | 120 | 68 | | 5 |
| 12,387 | 13,068 | 13,437 | 14,409 | 15,222 | 15,276 | | 6 |
| TOTAL PASSIF | | | | | | | |
| Excédent de l'actif financier sur le passif ou (excédent du passif sur l'actif) | | | | | | | |

TABLE 2.0 Detailed Federal Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31, 1992

| | Transportation and Storage | Communication | Transportation, Storage and Communication | Manufacturing | Mines, Quarries and Oil Wells | Wholesale Trade |
|--|----------------------------|----------------|---|----------------------------|--------------------------------------|------------------|
| | Transport et entreposage | Communications | Transport, entreposage et communications | Industries manufacturières | Mines, carrières et puits de pétrole | Commerce en gros |
| No. | (1) | (2) | (1+2=3) | (4) | (5) | (6) |
| thousands of dollars | | | | | | |
| ASSETS | | | | | | |
| FINANCIAL ASSETS | | | | | | |
| 1 Cash on hand and on deposit | 55,766 | 34,737 | 90,503 | 15,962 | 82,000 | - |
| 2 Canadian currency | 55,766 | 34,332 | 90,098 | 15,962 | 82,000 | - |
| 3 Cash on hand and on deposit including short term investments | 55,766 | 34,332 | 90,098 | 15,962 | 82,000 | - |
| 4 Cash with federal government | - | - | - | - | - | - |
| 5 Foreign currencies | - | 405 | 405 | - | - | - |
| 6 Receivables | 751,867 | 252,425 | 1,004,292 | 21,434 | 588,000 | 6,398,041 |
| 7 Trade accounts | 556,304 | 218,429 | 774,733 | 21,374 | 580,000 | 6,397,228 |
| 8 Governments | 193,759 | - | 193,759 | - | - | - |
| 9 Federal government | 193,759 | - | 193,759 | - | - | - |
| 10 Provincial and territorial governments | - | - | - | - | - | - |
| 11 Local governments | - | - | - | - | - | - |
| 12 Government business enterprises | - | - | - | - | - | - |
| 13 Federal government business enterprises | - | - | - | - | - | - |
| 14 Provincial and territorial government business enterprises | - | - | - | - | - | - |
| 15 Other | 1,804 | 33,996 | 35,800 | 60 | 8,000 | 813 |
| 16 Accrued revenue and prepaid expenses ¹ | 278,228 | 113,209 | 391,437 | 698 | 26,000 | 302,213 |
| 17 Advances | 20,533 | - | 20,533 | - | - | 868 |
| 18 Governments | 16,539 | - | 16,539 | - | - | - |
| 19 Federal government | 16,539 | - | 16,539 | - | - | - |
| 20 Provincial and territorial governments | - | - | - | - | - | - |
| 21 Local governments | - | - | - | - | - | - |
| 22 Government business enterprises | - | - | - | - | - | - |
| 23 Federal government business enterprises | - | - | - | - | - | - |
| 24 Provincial and territorial government business enterprises | - | - | - | - | - | - |
| 25 Private enterprises | 2,635 | - | 2,635 | - | - | - |
| 26 Others | 1,359 | - | 1,359 | - | - | 868 |

See footnote(s) at end of table.

TABLEAU 2.0 Bilan détaillé des entreprises publiques fédérales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre 1992

| Manufacturing, Mining and Wholesale Trade | Finance, Insurance and Real Estate | Government Services | Finance, Insurance, Real Estate and Government Services | Monetary Authorities | Canada Total | | |
|--|--|----------------------------------|---|-------------------------|-----------------------|--|-----|
| Industries manufac- turières, mines et commerce en gros | Finances, assurances et affaires immobilières | Services gouverne- mentaux | Finances, assurances, affaires immobilières et services gouverne- mentaux (8+9=10) | Autorités monétaires | Total du Canada | | No. |
| (4+5+6=7) | (8) | (9) | (8+9=10) | (11) | (3+7+10+11=12) | | |
| milliers de dollars | | | | | | | |
| ACTIF | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 97,962 | 1,322,853 | 127,702 | 1,450,555 | 2,969,800 | 4,608,820 | Encaisse et dépôts | 1 |
| 97,962 | 568,311 | 73,199 | 641,510 | 1,000 | 830,570 | Devise canadienne | 2 |
| 97,962 | 568,311 | 73,199 | 641,510 | 1,000 | 830,570 | Encaisse et dépôts y compris les placements à court terme | 3 |
| - | - | - | - | - | - | Dépôts auprès de l'administration publique fédérale | 4 |
| - | 754,542 | 54,503 | 809,045 | 2,968,800 | 3,778,250 | Devises étrangères | 5 |
| 7,007,475 | 74,443 | 96,871 | 171,314 | - | 8,183,081 | Débiteurs | 6 |
| 6,998,602 | 23,132 | - | 23,132 | - | 7,796,467 | Comptes-clients | 7 |
| - | 26,637 | 1,829 | 28,466 | - | 222,225 | Administrations publiques | 8 |
| - | 26,637 | 1,829 | 28,466 | - | 222,225 | Administration publique fédérale | 9 |
| - | - | - | - | - | - | Administrations publiques provinciales et territoriales | 10 |
| - | - | - | - | - | - | Administrations publiques locales | 11 |
| - | 3,690 | - | 3,690 | - | 3,690 | Entreprises publiques | 12 |
| - | 3,690 | - | 3,690 | - | 3,690 | Entreprises publiques fédérales | 13 |
| - | - | - | - | - | - | Entreprises publiques provinciales et territoriales | 14 |
| 8,873 | 20,984 | 95,042 | 116,026 | - | 160,699 | Autres | 15 |
| 328,911 | 529,515 | - | 529,515 | 274,379 | 1,524,242 | Revenus courus et frais payés d'avance ¹ | 16 |
| 868 | 15,152,897 | 248,606 | 15,401,503 | 224,500 | 15,647,404 | Avances | 17 |
| - | 809,943 | - | 809,943 | - | 826,482 | Administrations publiques | 18 |
| - | - | - | - | - | 16,539 | Administration publique fédérale | 19 |
| - | - | - | - | - | - | Administrations publiques provinciales et territoriales | 20 |
| - | 809,943 | - | 809,943 | - | 809,943 | Administrations publiques locales | 21 |
| - | - | 195,758 | 195,758 | - | 195,758 | Entreprises publiques | 22 |
| - | - | 195,758 | 195,758 | - | 195,758 | Entreprises publiques fédérales | 23 |
| - | - | - | - | - | - | Entreprises publiques provinciales et territoriales | 24 |
| - | - | - | - | - | 2,635 | Entreprises privées | 25 |
| 868 | 14,342,954 | 52,848 | 14,395,802 | 224,500 | 14,622,529 | Autres | 26 |

¹ Voir note(s) à la fin du tableau.

TABLE 2.0 Detailed Federal Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31, 1992 - Continued

| No. | | Transportation and Storage | Communication | Transportation, Storage and Communication | Manufacturing | Mines, Quarries and Oil Wells | Wholesale Trade |
|---------------------------|--|----------------------------|----------------|---|----------------------------|--------------------------------------|------------------|
| | | Transport et entreposage | Communications | Transport, entreposage et communications | Industries manufacturières | Mines, carrières et puits de pétrole | Commerce en gros |
| | | (1) | (2) | (1+2=3) | (4) | (5) | (6) |
| thousands of dollars | | | | | | | |
| ASSETS - Continued | | | | | | | |
| 27 | Securities | 371,800 | 215,746 | 587,546 | 221,598 | 80,000 | - |
| 28 | Treasury bills | 157,872 | 88,658 | 246,530 | - | - | - |
| 29 | Federal government | 157,872 | 88,658 | 246,530 | - | - | - |
| 30 | Provincial and territorial governments | - | - | - | - | - | - |
| 31 | Bonds and debentures | 63,391 | - | 63,391 | - | - | - |
| 32 | Governments | 54,659 | - | 54,659 | - | - | - |
| 33 | Federal government | 54,659 | - | 54,659 | - | - | - |
| 34 | Provincial and territorial governments | - | - | - | - | - | - |
| 35 | Local governments | - | - | - | - | - | - |
| 36 | Government business enterprises | 8,732 | - | 8,732 | - | - | - |
| 37 | Federal government business enterprises | 8,732 | - | 8,732 | - | - | - |
| 38 | Provincial and territorial government business enterprises | - | - | - | - | - | - |
| 39 | Private enterprises | - | - | - | - | - | - |
| 40 | Corporations | - | - | - | - | - | - |
| 41 | Other | - | - | - | - | - | - |
| 42 | Shares | 127,298 | 2,200 | 129,498 | 221,598 | 52,000 | - |
| 43 | Government business enterprises | 10 | - | 10 | 221,598 | - | - |
| 44 | Federal government business enterprises | 10 | - | 10 | - | - | - |
| 45 | Provincial and territorial government business enterprises | - | - | - | 221,598 | - | - |
| 46 | Private enterprises | 127,288 | 2,200 | 129,488 | - | 52,000 | - |
| 47 | Mortgages and agreements for sale | 11,175 | 63,900 | 75,075 | - | - | - |
| 48 | Foreign securities | - | - | - | - | - | - |
| 49 | Other securities | 12,064 | 60,988 | 73,052 | - | 28,000 | - |
| 50 | Governments | - | - | - | - | - | - |
| 51 | Federal government | - | - | - | - | - | - |
| 52 | Provincial and territorial governments | - | - | - | - | - | - |
| 53 | Private enterprises | - | 60,988 | 60,988 | - | - | - |
| 54 | Other | 12,064 | - | 12,064 | - | 28,000 | - |

See footnote(s) at end of table.

TABLEAU 2.0 Bilan détaillé des entreprises publiques fédérales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre 1992 - suite

| Manufacturing, Mining and Wholesale Trade | Finance, Insurance and Real Estate | Government Services | Finance, Insurance, Real Estate and Government Services | Monetary Authorities | Canada Total | | |
|--|---|----------------------------------|---|-------------------------|-----------------------|--|-----|
| Industries manufac- turières, mines et commerce en gros | Finances, assurances et affaires immobi- lières | Services gouverne- mentaux | Finances, assurances, affaires immobilières et services gouverne- mentaux (8+9=10) | Autorités monétaires | Total du Canada | | No. |
| (4+5+6=7) | (8) | (9) | (8+9=10) | (11) | (3+7+10+11=12) | | |
| milliers de dollars | | | | | | | |
| ACTIF - suite | | | | | | | |
| 301,598 | 10,720,831 | - | 10,720,831 | 28,402,000 | 40,011,975 | Titres | 27 |
| - | 161,319 | - | 161,319 | 14,393,600 | 14,801,449 | Bons du trésor | 28 |
| - | 161,319 | - | 161,319 | 14,393,600 | 14,801,449 | Administration publique fédérale | 29 |
| - | - | - | - | - | - | Administrations publiques provinciales et territoriales | 30 |
| - | 2,098,748 | - | 2,098,748 | 7,973,400 | 10,135,539 | Obligations | 31 |
| - | 1,586,385 | - | 1,586,385 | 7,973,400 | 9,614,444 | Administrations publiques | 32 |
| - | 1,586,385 | - | 1,586,385 | 7,973,400 | 9,614,444 | Administration publique fédérale | 33 |
| - | - | - | - | - | - | Administrations publiques provinciales et territoriales | 34 |
| - | - | - | - | - | - | Administrations publiques locales | 35 |
| - | 499,000 | - | 499,000 | - | 507,732 | Entreprises publiques | 36 |
| - | 499,000 | - | 499,000 | - | 507,732 | Entreprises publiques fédérales | 37 |
| - | - | - | - | - | - | Entreprises publiques provinciales et territoriales | 38 |
| - | 13,363 | - | 13,363 | - | 13,363 | Entreprises privées | 39 |
| - | - | - | - | - | - | Corporations | 40 |
| - | 13,363 | - | 13,363 | - | 13,363 | Autres | 41 |
| 273,598 | 24,891 | - | 24,891 | - | 427,987 | Actions | 42 |
| 221,598 | - | - | - | - | 221,608 | Entreprises publiques | 43 |
| - | - | - | - | - | 10 | Entreprises publiques fédérales | 44 |
| 221,598 | - | - | - | - | 221,598 | Entreprises publiques provinciales et territoriales | 45 |
| 52,000 | 24,891 | - | 24,891 | - | 206,379 | Entreprises privées | 46 |
| - | 8,286,706 | - | 8,286,706 | - | 8,361,781 | Hypothèques et contrats de vente | 47 |
| - | - | - | - | 6,035,000 | 6,035,000 | Titres étrangers | 48 |
| 28,000 | 149,167 | - | 149,167 | - | 250,219 | Autres titres | 49 |
| - | - | - | - | - | - | Administrations publiques | 50 |
| - | - | - | - | - | - | Administration publique fédérale | 51 |
| - | - | - | - | - | - | Administrations publiques provinciales et territoriales | 52 |
| - | - | - | - | - | 60,988 | Entreprises privées | 53 |
| 28,000 | 149,167 | - | 149,167 | - | 189,231 | Autres | 54 |

voir note(s) à la fin du tableau.

TABLE 2.0 Detailed Federal Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31, 1992 - Continued

| | Transportation and Storage | Communication | Transportation, Storage and Communication | Manufacturing | Mines, Quarries and Oil Wells | Wholesale Trade |
|---|----------------------------|----------------|---|----------------------------|--------------------------------------|------------------|
| | Transport et entreposage | Communications | Transport, entreposage et communications | Industries manufacturières | Mines, carrières et puits de pétrole | Commerce en gros |
| No. | (1) | (2) | (1+2=3) | (4) | (5) | (6) |
| thousands of dollars | | | | | | |
| ASSETS - Concluded | | | | | | |
| 55 Other financial assets | - | 36,816 | 36,816 | - | - | - |
| 56 Governments | - | - | - | - | - | - |
| 57 Government business enterprises | - | - | - | - | - | - |
| 58 Other | - | 36,816 | 36,816 | - | - | - |
| 59 TOTAL FINANCIAL ASSETS | 1,478,194 | 652,933 | 2,131,127 | 259,692 | 776,000 | 6,701,122 |
| 60 INVENTORIES | 273,351 | 103,162 | 376,513 | 42,492 | 460,000 | 539,716 |
| 61 FIXED ASSETS | 13,673,939 | 4,902,980 | 18,576,919 | 92,037 | 8,013,000 | 122,592 |
| Less: | | | | | | |
| 62 Accumulated depreciation and depletion | 5,450,866 | 1,751,962 | 7,202,828 | 44,236 | 4,148,000 | 59,746 |
| 63 FIXED ASSETS - NET | 8,223,073 | 3,151,018 | 11,374,091 | 47,801 | 3,865,000 | 62,846 |
| 64 DEFERRED CHARGES | 82,768 | 65,417 | 148,185 | 944 | 249,000 | 13,804 |
| 65 Unamortized bond discount | - | - | - | - | - | - |
| 66 Other deferred charges | 82,768 | 65,417 | 148,185 | 944 | 249,000 | 13,804 |
| 67 OTHER ASSETS | 38,410 | 170,168 | 208,578 | 446 | - | - |
| 68 TOTAL ASSETS | 10,095,796 | 4,142,698 | 14,238,494 | 351,375 | 5,350,000 | 7,317,488 |
| LIABILITIES AND NET WORTH | | | | | | |
| LIABILITIES | | | | | | |
| 69 Bank overdrafts | - | 50,981 | 50,981 | - | - | 241 |
| 70 Savings deposits | - | - | - | - | - | - |
| 71 Payables | 1,006,876 | 638,933 | 1,645,809 | 57,984 | 933,000 | 212,205 |
| 72 Trade accounts | 999,715 | 236,178 | 1,235,893 | 57,984 | 933,000 | 205,516 |
| 73 Governments | 7,161 | 186,568 | 193,729 | - | - | - |
| 74 Federal government | 7,161 | 186,568 | 193,729 | - | - | - |
| 75 Provincial and territorial governments | - | - | - | - | - | - |
| 76 Local governments | - | - | - | - | - | - |
| 77 Government business enterprises | - | - | - | - | - | - |
| 78 Federal government business enterprises | - | - | - | - | - | - |
| 79 Provincial and territorial government business enterprises | - | - | - | - | - | - |
| 80 Other | - | 216,187 | 216,187 | - | - | 6,689 |

See footnote(s) at end of table.

TABEAU 2.0 Bilan détaillé des entreprises publiques fédérales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre 1992 - suite

| Manufacturing, Mining and Wholesale Trade | Finance, Insurance and Real Estate | Government Services | Finance, Insurance, Real Estate and Government Services | Monetary Authorities | Canada Total | | No. |
|--|---|----------------------------------|--|-------------------------|-----------------------|--|-----|
| Industries manufac- turières, mines et commerce en gros | Finances, assurances et affaires immobi- lières | Services gouverne- mentaux | Finances, assurances, affaires immobilières et services gouverne- | Autorités monétaires | Total du Canada | | |
| (4+5+6=7) | (8) | (9) | (8+9=10) | (11) | (3+7+10+11=12) | | |
| milliers de dollars | | | | | | | |
| ACTIF - fin | | | | | | | |
| - | - | - | - | 4,177,700 | 4,214,516 | Autre actif financier | 55 |
| - | - | - | - | - | - | Administrations publiques | 56 |
| - | - | - | - | - | - | Entreprises publiques | 57 |
| - | - | - | - | 4,177,700 | 4,214,516 | Autre | 58 |
| 7,736,814 | 27,800,539 | 473,179 | 28,273,718 | 36,048,379 | 74,190,038 | TOTAL, ACTIF FINANCIER | 59 |
| 1,042,208 | - | - | - | - | 1,418,721 | STOCKS | 60 |
| 8,227,629 | 2,487,464 | - | 2,487,464 | 395,600 | 29,687,612 | IMMOBILISATIONS | 61 |
| 4,251,982 | 45,454 | - | 45,454 | 162,200 | 11,662,464 | Moins: | |
| 3,975,647 | 2,442,010 | - | 2,442,010 | 233,400 | 18,025,148 | Amortissement et épuisement cumulés | 62 |
| 263,748 | 275,432 | - | 275,432 | - | 687,365 | IMMOBILISATIONS - NETTES | 63 |
| - | 54,140 | - | 54,140 | - | 54,140 | FRAIS DIFFÉRÉS | 64 |
| 263,748 | 221,292 | - | 221,292 | - | 633,225 | Escomptes des obligations non amorties | 65 |
| 446 | 54,922 | - | 54,922 | 626,763 | 890,709 | Autres frais différés | 66 |
| 13,018,863 | 30,572,903 | 473,179 | 31,046,082 | 36,908,542 | 95,211,981 | AUTRE ACTIF | 67 |
| | | | | | | TOTAL, ACTIF | 68 |
| PASSIF ET AVOIR NET | | | | | | | |
| PASSIF | | | | | | | |
| 241 | 10,024 | - | 10,024 | - | 61,246 | Découverts bancaires | 69 |
| - | - | - | - | - | - | Dépôts d'épargne | 70 |
| 1,203,189 | 88,923 | 304,784 | 393,707 | 3,580,695 | 6,823,400 | Créditeurs | 71 |
| 1,196,500 | 44,363 | 108,674 | 153,037 | 4,595 | 2,590,025 | Comptes-fournisseurs | 72 |
| - | 40,870 | - | 40,870 | 3,576,100 | 3,810,699 | Administrations publiques | 73 |
| - | 40,870 | - | 40,870 | 3,576,100 | 3,810,699 | Administration publique fédérale | 74 |
| - | - | - | - | - | - | Administrations publiques provinciales et territoriales | 75 |
| - | - | - | - | - | - | Administrations publiques locales | 76 |
| - | 1,277 | 196,110 | 197,387 | - | 197,387 | Entreprises publiques | 77 |
| - | 1,277 | 196,110 | 197,387 | - | 197,387 | Entreprises publiques fédérales | 78 |
| - | - | - | - | - | - | Entreprises publiques provinciales et territoriales | 79 |
| 6,689 | 2,413 | - | 2,413 | - | 225,289 | Autres | 80 |

Voir note(s) à la fin du tableau.

TABLE 2.0 Detailed Federal Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31, 1992 - Continued

| No. | | Transportation and Storage | Communication | Transportation, Storage and Communication | Manufacturing | Mines, Quarries and Oil Wells | Wholesale Trade |
|--|--|----------------------------|----------------|---|----------------------------|--------------------------------------|------------------|
| | | Transport et entreposage | Communications | Transport, entreposage et communications | Industries manufacturières | Mines, carrières et puits de pétrole | Commerce en gros |
| | | (1) | (2) | (1+2=3) | (4) | (5) | (6) |
| thousands of dollars | | | | | | | |
| LIABILITIES AND NET WORTH - Continued | | | | | | | |
| 81 | Accrued expenses and deferred credits ² | 1,760,069 | 232,830 | 1,992,899 | 8,046 | 731,000 | 57,070 |
| 82 | Advances | 807,250 | 155,660 | 962,910 | 42,422 | - | 784,580 |
| | From: | | | | | | |
| 83 | Governments | 248,476 | 113,000 | 361,476 | 8,194 | - | 4,125 |
| 84 | Federal government | 228,780 | 113,000 | 341,780 | 8,194 | - | 4,125 |
| 85 | Provincial and territorial governments | 19,696 | - | 19,696 | - | - | - |
| 86 | Local governments | - | - | - | - | - | - |
| 87 | Government business enterprises | 1,755 | - | 1,755 | - | - | - |
| 88 | Federal government business enterprises | 1,755 | - | 1,755 | - | - | - |
| 89 | Provincial and territorial government business enterprises | - | - | - | - | - | - |
| 90 | Chartered banks | 360,051 | 42,632 | 402,683 | 34,228 | - | 780,455 |
| 91 | Others | 196,968 | 28 | 196,996 | - | - | - |
| 92 | Bonds and debentures ³ | 1,581,577 | 55,000 | 1,636,577 | 550,000 | 957,000 | - |
| | Issued to: | | | | | | |
| 93 | Provincial governments | 8,065 | - | 8,065 | - | - | - |
| 94 | Federal government business enterprises | 8 | - | 8 | - | 868,000 | - |
| 95 | General public | 1,573,504 | 55,000 | 1,628,504 | 550,000 | 89,000 | - |
| 96 | Canada | 1,215,675 | 55,000 | 1,270,675 | 375,464 | - | - |
| 97 | United States | 355,806 | - | 355,806 | 119,000 | 89,000 | - |
| 98 | Other foreign countries | 2,023 | - | 2,023 | 55,536 | - | - |
| 99 | Other securities ⁴ | - | - | - | - | 86,000 | 5,576,055 |
| | Issued to: | | | | | | |
| 100 | Federal government | - | - | - | - | - | - |
| 101 | Others | - | - | - | - | 86,000 | 5,576,055 |
| 102 | Deposits | - | - | - | - | - | - |
| | Due to: | | | | | | |
| 103 | Federal government | - | - | - | - | - | - |
| 104 | Federal government business enterprises | - | - | - | - | - | - |
| 105 | Others | - | - | - | - | - | - |
| 106 | Minority interest | 4,345 | - | 4,345 | - | - | - |

See footnote(s) at end of table.

TABLEAU 2.0 Bilan détaillé des entreprises publiques fédérales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre 1992 - suite

| Manufacturing, Mining and Wholesale Trade | Finance, Insurance and Real Estate | Government Services | Finance, Insurance, Real Estate and Government Services | Monetary Authorities | Canada Total | | |
|--|--|----------------------------------|--|-------------------------|-----------------------|--|-----|
| Industries manufac- turières, mines et commerce en gros | Finances, assurances et affaires immobilières | Services gouverne- mentaux | Finances, assurances, affaires immobilières et services gouverne- | Autorités monétaires | Total du Canada | | No. |
| (4+5+6=7) | (8) | (9) | (8+9=10) | (11) | (3+7+10+11=12) | | |
| milliers de dollars | | | | | | | |
| 796,116 | 656,732 | - | 656,732 | - | 3,445,747 | PASSIF ET AVOIR NET - suite | |
| | | | | | | Dépenses courues et crédits reportés ² | 81 |
| 827,002 | 16,611,580 | 148,416 | 16,759,996 | 5,919,000 | 24,468,908 | Avances | 82 |
| | | | | | | En provenance des: | |
| 12,319 | 16,460,079 | - | 16,460,079 | 5,919,000 | 22,752,874 | Administrations publiques | 83 |
| 12,319 | 16,460,079 | - | 16,460,079 | 5,919,000 | 22,733,178 | Administration publique fédérale | 84 |
| - | - | - | - | - | 19,696 | Administrations publiques provinciales et territoriales | 85 |
| - | - | - | - | - | - | Administrations publiques locales | 86 |
| - | - | - | - | - | 1,755 | Entreprises publiques | 87 |
| - | - | - | - | - | 1,755 | Entreprises publiques fédérales | 88 |
| - | - | - | - | - | - | Entreprises publiques provinciales et territoriales | 89 |
| 814,683 | 94,636 | - | 94,636 | - | 1,312,002 | Banques à charte | 90 |
| - | 56,865 | 148,416 | 205,281 | - | 402,277 | Autres | 91 |
| 1,507,000 | 7,890,979 | - | 7,890,979 | - | 11,034,556 | Obligations ³ | 92 |
| | | | | | | Émises: | |
| - | - | - | - | - | 8,065 | Aux administrations publiques provinciales | 93 |
| 868,000 | - | - | - | - | 868,008 | Aux entreprises publiques fédérales | 94 |
| 639,000 | 7,890,979 | - | 7,890,979 | - | 10,158,483 | À la collectivité | 95 |
| 375,464 | 1,320,879 | - | 1,320,879 | - | 2,967,018 | Au Canada | 96 |
| 208,000 | 5,886,769 | - | 5,886,769 | - | 6,450,575 | Aux États-Unis | 97 |
| 55,536 | 683,331 | - | 683,331 | - | 740,890 | À d'autres pays étrangers | 98 |
| 5,662,055 | 2,465,146 | - | 2,465,146 | - | 8,127,201 | Autres titres ⁴ | 99 |
| | | | | | | Émis: | |
| - | - | - | - | - | - | À l'administration publique fédérale | 100 |
| 5,662,055 | 2,465,146 | - | 2,465,146 | - | 8,127,201 | Aux autres | 101 |
| - | - | - | - | 1,738,575 | 1,738,575 | Dépôts | 102 |
| | | | | | | Dus: | |
| - | - | - | - | 20,100 | 20,100 | À l'administration publique fédérale | 103 |
| - | - | - | - | 57 | 57 | Aux entreprises publiques fédérales | 104 |
| - | - | - | - | 1,718,418 | 1,718,418 | Aux autres | 105 |
| - | - | - | - | - | 4,345 | Participation minoritaire | 106 |

Voir note(s) à la fin du tableau.

TABLE 2.0 Detailed Federal Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31, 1992 - Concluded

| No. | | Transportation and Storage | Communication | Transportation, Storage and Communication | Manufacturing | Mines, Quarries and Oil Wells | Wholesale Trade |
|--|--|----------------------------|------------------|---|----------------------------|--------------------------------------|------------------|
| | | Transport et entreposage | Communications | Transport, entreposage et communications | Industries manufacturières | Mines, carrières et puits de pétrole | Commerce en gros |
| | | (1) | (2) | (1+2=3) | (4) | (5) | (6) |
| thousands of dollars | | | | | | | |
| LIABILITIES AND NET WORTH - Concluded | | | | | | | |
| 107 | Other liabilities | 464,528 | 884,339 | 1,348,867 | 7,864 | - | - |
| 108 | Contractors' holdbacks | - | - | - | - | - | - |
| 109 | Income tax | 6,996 | - | 6,996 | - | - | - |
| 110 | Miscellaneous | 457,532 | 884,339 | 1,341,871 | 7,864 | - | - |
| 111 | TOTAL LIABILITIES | 5,624,645 | 2,017,743 | 7,642,388 | 666,316 | 2,707,000 | 6,630,151 |
| NET WORTH | | | | | | | |
| 112 | Capital Stock | 2,547,305 | 16,770 | 2,564,075 | 346,174 | 799,000 | - |
| | Held by: | | | | | | |
| 113 | Federal government | 2,547,305 | 8,553 | 2,555,858 | 346,174 | 799,000 | - |
| 114 | Federal government business enterprises | - | - | - | - | - | - |
| 115 | Others | - | 8,217 | 8,217 | - | - | - |
| 116 | Surplus | 1,923,846 | 2,108,185 | 4,032,031 | (661,115) | 1,844,000 | 687,337 |
| 117 | Unappropriated surplus | (395,379) | (810,518) | (1,205,897) | (736,115) | (728,000) | 685,809 |
| 118 | Appropriated surplus | - | - | - | - | - | 1,528 |
| 119 | Other | - | - | - | - | - | 1,528 |
| 120 | Contributed surplus | 2,319,225 | 2,918,703 | 5,237,928 | 75,000 | 2,572,000 | - |
| 121 | Interest free working capital provided by federal government | - | 36,720 | 36,720 | 75,000 | - | - |
| 122 | Capital contributions | 2,319,225 | 2,878,049 | 5,197,274 | - | 2,572,000 | - |
| | From: | | | | | | |
| 123 | Federal government | 2,319,225 | 2,878,049 | 5,197,274 | - | 2,572,000 | - |
| 124 | Federal government business enterprises | - | - | - | - | - | - |
| 125 | Others | - | - | - | - | - | - |
| 126 | Other | - | 3,934 | 3,934 | - | - | - |
| 127 | TOTAL NET WORTH | 4,471,151 | 2,124,955 | 6,596,106 | (314,941) | 2,643,000 | 687,337 |
| 128 | TOTAL LIABILITIES AND NET WORTH | 10,095,796 | 4,142,698 | 14,238,494 | 351,375 | 5,350,000 | 7,317,488 |

¹ Includes accrued interest as follows: total, 1,003,235; transportation, 1,299; wholesale trade, 299,777; finance, insurance and real estate, 427,780; monetary authorities, 274,379.

² Includes accrued interest as follows: total, 404,966; finance, insurance and real estate, 404,966.

³ Guaranteed by the federal government.

⁴ Includes investment of short term commercial paper.

TABEAU 2.0 Bilan détaillé des entreprises publiques fédérales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre 1992 - fin

| Manufacturing, Mining and Wholesale Trade | Finance, Insurance and Real Estate | Government Services | Finance, Insurance, Real Estate and Government Services | Monetary Authorities | Canada Total | | |
|--|---|----------------------------------|--|-------------------------|-----------------------|---|-----|
| Industries manufac- turières, mines et commerce en gros | Finances, assurances et affaires immobi- lières | Services gouverne- mentaux | Finances, assurances, affaires immobilières et services gouverne- | Autorités monétaires | Total du Canada | | No. |
| (4+5+6=7) | (8) | (9) | (8+9=10) | (11) | (3+7+10+11=12) | | |
| milliers de dollars | | | | | | | |
| PASSIF ET AVOIR NET – fin | | | | | | | |
| 7,864 | 2,729,066 | 4,167 | 2,733,233 | 25,640,272 | 29,730,236 | Autre passif | 107 |
| - | - | 3,318 | 3,318 | - | 3,318 | Cautionnements des entrepreneurs | 108 |
| - | 1,393 | - | 1,393 | - | 8,389 | Impôt sur le revenu | 109 |
| 7,864 | 2,727,673 | 849 | 2,728,522 | 25,640,272 | 29,718,529 | Divers | 110 |
| 10,003,467 | 30,452,450 | 457,367 | 30,909,817 | 36,878,542 | 85,434,214 | TOTAL, PASSIF | 111 |
| AVOIR NET | | | | | | | |
| 1,145,174 | 842,200 | - | 842,200 | 5,000 | 4,556,449 | Capital-actions | 112 |
| 1,145,174 | 842,200 | - | 842,200 | 5,000 | 4,548,232 | Détenu par les: | |
| - | - | - | - | - | - | Administration publique fédérale | 113 |
| - | - | - | - | - | - | Entreprises publiques fédérales | 114 |
| - | - | - | - | - | 8,217 | Autres | 115 |
| 1,870,222 | (721,747) | 15,812 | (705,935) | 25,000 | 5,221,318 | Excédent | 116 |
| (778,306) | (2,452,080) | 5,812 | (2,446,268) | 25,000 | (4,405,471) | Excédent non affecté | 117 |
| 1,528 | 58,000 | - | 58,000 | - | 59,528 | Excédent affecté | 118 |
| 1,528 | 58,000 | - | 58,000 | - | 59,528 | Autre | 119 |
| 2,647,000 | 1,672,333 | 10,000 | 1,682,333 | - | 9,567,261 | Excédent d'apport | 120 |
| 75,000 | - | 10,000 | 10,000 | - | 121,720 | Fonds de roulement net d'intérêt fourni par l'administration publique fédérale | 121 |
| 2,572,000 | 1,672,333 | - | 1,672,333 | - | 9,441,607 | Contributions pour immobilisations | 122 |
| 2,572,000 | 1,672,333 | - | 1,672,333 | - | 9,441,607 | En provenance des: | |
| - | - | - | - | - | - | Administration publique fédérale | 123 |
| - | - | - | - | - | - | Entreprises publiques fédérales | 124 |
| - | - | - | - | - | - | Autres | 125 |
| - | - | - | - | - | 3,934 | Autre | 126 |
| 3,015,396 | 120,453 | 15,812 | 136,265 | 30,000 | 9,777,767 | TOTAL, AVOIR NET | 127 |
| 13,018,863 | 30,572,903 | 473,179 | 31,046,082 | 36,908,542 | 95,211,981 | TOTAL, PASSIF ET AVOIR NET | 128 |

¹ Comprend l'intérêt couru suivant: total, 1 003 235; transport, 1 299; commerce en gros, 299 777; finances, assurances et affaires immobilières, 427 780; autorités monétaires, 274 379.

² Comprend l'intérêt couru suivant: total, 404 966; finances, assurances et affaires immobilières, 404 966.

³ Garanties par l'administration publique fédérale.

⁴ Inclus des placements et des effets commerciaux à court terme.

TABLE 2.1 Federal Government Business Enterprise Balance Sheet, as at the End of Fiscal Year Nearest to December 31¹

| No. | | 1975 | 1976 | 1977 | 1978 |
|----------------------------------|---|---------------|---------------|---------------|---------------|
| millions of dollars | | | | | |
| ASSETS | | | | | |
| FINANCIAL ASSETS | | | | | |
| 1 | Cash on hand and on deposit | 397 | 441 | 818 | 1,943 |
| 2 | Receivables | 1,667 | 2,125 | 2,205 | 3,038 |
| 3 | Accrued revenue and prepaid expenses | 435 | 439 | 525 | 602 |
| 4 | Advances | 3,558 | 4,263 | 5,019 | 5,523 |
| 5 | Securities | 22,992 | 24,774 | 26,197 | 28,518 |
| 6 | Other financial assets | 914 | 887 | 1,024 | 1,197 |
| 7 | TOTAL FINANCIAL ASSETS | 29,963 | 32,929 | 35,788 | 40,821 |
| 8 | INVENTORIES | 1,681 | 1,738 | 1,683 | 1,944 |
| 9 | NET FIXED ASSETS | 7,692 | 8,222 | 8,295 | 10,815 |
| 10 | DEFERRED CHARGES | 172 | 242 | 152 | 273 |
| 11 | OTHER ASSETS | 106 | 136 | 156 | 178 |
| 12 | TOTAL ASSETS | 39,614 | 43,267 | 46,074 | 54,031 |
| LIABILITIES AND NET WORTH | | | | | |
| LIABILITIES | | | | | |
| 13 | Bank overdrafts | - | - | - | - |
| 14 | Savings deposits | - | - | - | - |
| 15 | Payables | 1,945 | 2,246 | 2,595 | 3,278 |
| 16 | Accrued expenses and deferred credits | 905 | 1,021 | 1,421 | 1,845 |
| 17 | Advances | 21,081 | 22,937 | 22,536 | 22,758 |
| 18 | Bonds and debentures | 585 | 775 | 1,182 | 1,626 |
| 19 | Other securities | - | 95 | 81 | 294 |
| 20 | Deposits | 2,840 | 3,327 | 3,863 | 4,420 |
| 21 | Minority interests | - | - | - | - |
| 22 | Other liabilities | 7,528 | 8,095 | 8,917 | 12,357 |
| 23 | TOTAL LIABILITIES | 34,884 | 38,496 | 40,595 | 46,578 |
| NET WORTH | | | | | |
| 24 | Capital Stock | 2,632 | 3,253 | 3,527 | 4,649 |
| Held by: | | | | | |
| 25 | Public administrations and government enterprises | 2,632 | 3,253 | 3,527 | 4,649 |
| 26 | Private enterprises | - | - | - | - |
| 27 | Surplus | 2,098 | 1,518 | 1,952 | 2,804 |
| 28 | TOTAL NET WORTH | 4,730 | 4,771 | 5,479 | 7,453 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 39,614 | 43,267 | 46,074 | 54,031 |

See footnote(s) at end of table.

TABLEAU 2.1 Bilan des entreprises publiques fédérales, à la fin de l'exercice clos le plus près du 31 décembre¹

| 1979 | 1980 | 1981 | 1982 | 1983 | | No. |
|---------------------|--------|--------|--------|--------|--|-----|
| millions de dollars | | | | | | |
| | | | | | ACTIF | |
| | | | | | ACTIF FINANCIER | |
| 1,831 | 2,178 | 2,078 | 2,438 | 2,591 | Encaisse et dépôts | 1 |
| 2,843 | 3,656 | 5,027 | 6,419 | 7,149 | Débiteurs | 2 |
| 646 | 832 | 975 | 1,265 | 1,458 | Revenus courus et frais payés d'avance | 3 |
| 6,847 | 7,869 | 7,989 | 9,056 | 10,060 | Avances | 4 |
| 29,024 | 31,106 | 32,209 | 29,302 | 32,729 | Titres | 5 |
| 1,193 | 1,344 | 991 | 2,202 | 1,194 | Autre actif financier | 6 |
| 42,384 | 46,985 | 49,269 | 50,682 | 55,181 | TOTAL, ACTIF FINANCIER | 7 |
| 2,380 | 2,884 | 4,507 | 3,447 | 3,438 | STOCKS | 8 |
| 12,470 | 13,718 | 15,554 | 18,894 | 20,474 | IMMOBILISATIONS - NETTES | 9 |
| 281 | 401 | 482 | 509 | 664 | FRAIS DIFFÉRÉS | 10 |
| 221 | 311 | 259 | 417 | 314 | AUTRE ACTIF | 11 |
| 57,736 | 64,299 | 70,071 | 73,949 | 80,071 | TOTAL, ACTIF | 12 |
| | | | | | PASSIF ET AVOIR NET | |
| | | | | | PASSIF | |
| - | - | - | 193 | 34 | Découverts bancaires | 13 |
| - | - | - | 6 | 6 | Dépôts d'épargne | 14 |
| 3,478 | 4,172 | 6,025 | 5,782 | 7,072 | Créditeurs | 15 |
| 1,955 | 1,883 | 2,260 | 3,207 | 3,392 | Dépenses courues et crédits reportés | 16 |
| 23,627 | 24,210 | 27,427 | 24,151 | 26,597 | Avances | 17 |
| 2,359 | 3,645 | 3,987 | 6,917 | 7,797 | Obligations | 18 |
| 223 | 222 | 78 | 962 | 1,248 | Autres titres | 19 |
| 4,894 | 5,683 | 5,873 | 5,102 | 3,852 | Dépôts | 20 |
| - | - | - | 576 | 428 | Participation minoritaire | 21 |
| 12,814 | 14,824 | 15,696 | 16,281 | 18,814 | Autre passif | 22 |
| 49,350 | 54,639 | 61,346 | 63,177 | 69,240 | TOTAL, PASSIF | 23 |
| | | | | | AVOIR NET | |
| 5,022 | 5,476 | 5,048 | 6,773 | 7,647 | Capital-actions | 24 |
| | | | | | Détenu par les: | |
| 5,022 | 5,476 | 5,048 | 6,773 | 7,647 | Administrations publiques et entreprises publiques | 25 |
| - | - | - | - | - | Entreprises privées | 26 |
| 3,364 | 4,184 | 3,677 | 3,999 | 3,184 | Excédent | 27 |
| 8,386 | 9,660 | 8,725 | 10,772 | 10,831 | TOTAL, AVOIR NET | 28 |
| 57,736 | 64,299 | 70,071 | 73,949 | 80,071 | TOTAL, PASSIF ET AVOIR NET | 29 |

Voir note(s) à la fin du tableau.

TABLE 2.1 Federal Government Business Enterprise Balance Sheet, as at the End of Fiscal Year Nearest to December 31¹
- Concluded

| No. | | 1984 | 1985 | 1986 | 1987 |
|---------------------------|---|--------|--------|--------|--------|
| millions of dollars | | | | | |
| ASSETS | | | | | |
| FINANCIAL ASSETS | | | | | |
| 1 | Cash on hand and on deposit | 2,004 | 3,198 | 3,139 | 4,160 |
| 2 | Receivables | 6,138 | 7,328 | 6,201 | 5,630 |
| 3 | Accrued revenue and prepaid expenses | 1,614 | 1,794 | 1,863 | 2,085 |
| 4 | Advances | 10,969 | 15,966 | 13,433 | 12,111 |
| 5 | Securities | 31,865 | 30,029 | 32,276 | 37,579 |
| 6 | Other financial assets | 1,390 | 1,020 | 1,024 | 1,187 |
| 7 | TOTAL FINANCIAL ASSETS | 53,980 | 59,335 | 57,936 | 62,752 |
| 8 | INVENTORIES | 3,546 | 3,762 | 2,628 | 2,467 |
| 9 | NET FIXED ASSETS | 22,066 | 22,077 | 21,992 | 21,440 |
| 10 | DEFERRED CHARGES | 1,095 | 1,703 | 1,793 | 1,265 |
| 11 | OTHER ASSETS | 272 | 395 | 1,769 | 1,460 |
| 12 | TOTAL ASSETS | 80,959 | 87,272 | 86,118 | 89,384 |
| LIABILITIES AND NET WORTH | | | | | |
| LIABILITIES | | | | | |
| 13 | Bank overdrafts | 159 | 63 | 105 | 26 |
| 14 | Savings deposits | 6 | - | 8 | - |
| 15 | Payables | 4,804 | 5,572 | 4,316 | 3,966 |
| 16 | Accrued expenses and deferred credits | 3,344 | 4,591 | 4,818 | 4,444 |
| 17 | Advances | 26,267 | 29,602 | 27,067 | 29,931 |
| 18 | Bonds and debentures | 8,502 | 9,785 | 11,479 | 11,307 |
| 19 | Other securities | 1,543 | 2,357 | 1,994 | 2,527 |
| 20 | Deposits | 3,110 | 2,928 | 2,895 | 3,388 |
| 21 | Minority interests | 470 | 1,275 | 969 | 888 |
| 22 | Other liabilities | 21,166 | 20,622 | 21,677 | 21,585 |
| 23 | TOTAL LIABILITIES | 69,371 | 76,795 | 75,328 | 78,062 |
| NET WORTH | | | | | |
| 24 | Capital Stock | 8,256 | 8,372 | 8,228 | 7,803 |
| Held by: | | | | | |
| 25 | Public administrations and government enterprises | 8,248 | 8,353 | 8,210 | 7,803 |
| 26 | Private enterprises | 7 | 19 | 19 | - |
| 27 | Surplus | 3,332 | 2,105 | 2,562 | 3,519 |
| 28 | TOTAL NET WORTH | 11,588 | 10,477 | 10,790 | 11,322 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 80,959 | 87,272 | 86,118 | 89,384 |

¹ Includes Monetary Funds

TABLEAU 2.1 Bilan des entreprises publiques fédérales, à la fin de l'exercice clos le plus près du 31 décembre¹ - fin

| 1988 | 1989 | 1990 | 1991 | 1992 | | No. |
|---------------------|--------|--------|--------|--------|--|-----|
| millions de dollars | | | | | | |
| ACTIF | | | | | | |
| ACTIF FINANCIER | | | | | | |
| 8,146 | 7,482 | 11,101 | 6,087 | 4,609 | Encaisse et dépôts | 1 |
| 5,465 | 6,050 | 6,481 | 8,091 | 8,183 | Débiteurs | 2 |
| 2,296 | 1,883 | 1,580 | 1,675 | 1,524 | Revenus courus et frais payés d'avance | 3 |
| 11,812 | 11,576 | 12,413 | 14,170 | 15,647 | Avances | 4 |
| 42,944 | 43,064 | 38,971 | 44,939 | 40,012 | Titres | 5 |
| 2,358 | 2,765 | 3,864 | 3,040 | 4,215 | Autre actif financier | 6 |
| 73,021 | 72,820 | 74,410 | 78,002 | 74,190 | TOTAL, ACTIF FINANCIER | 7 |
| 1,294 | 2,262 | 2,251 | 2,052 | 1,419 | STOCKS | 8 |
| 20,858 | 19,389 | 18,214 | 17,553 | 18,025 | IMMOBILISATIONS - NETTES | 9 |
| 1,096 | 678 | 318 | 412 | 687 | FRAIS DIFFÉRÉS | 10 |
| 1,118 | 990 | 1,182 | 1,034 | 891 | AUTRE ACTIF | 11 |
| 97,387 | 96,139 | 96,375 | 99,053 | 95,212 | TOTAL, ACTIF | 12 |
| PASSIF ET AVOIR NET | | | | | | |
| PASSIF | | | | | | |
| 62 | 121 | 79 | 77 | 61 | Découverts bancaires | 13 |
| - | - | - | - | - | Dépôts d'épargne | 14 |
| 4,814 | 5,237 | 6,269 | 5,665 | 6,823 | Créditeurs | 15 |
| 4,717 | 4,061 | 3,263 | 3,196 | 3,446 | Dépenses courues et crédits reportés | 16 |
| 35,275 | 33,596 | 32,817 | 31,795 | 24,469 | Avances | 17 |
| 10,557 | 11,106 | 10,148 | 10,587 | 11,035 | Obligations | 18 |
| 3,227 | 2,864 | 4,866 | 7,520 | 8,127 | Autres titres | 19 |
| 2,759 | 2,435 | 2,009 | 2,332 | 1,739 | Dépôts | 20 |
| 14 | 4 | 4 | 4 | 4 | Participation minoritaire | 21 |
| 23,316 | 24,658 | 25,470 | 27,194 | 29,730 | Autre passif | 22 |
| 84,741 | 84,082 | 84,925 | 88,370 | 85,434 | TOTAL, PASSIF | 23 |
| AVOIR NET | | | | | | |
| 8,295 | 6,901 | 3,706 | 4,312 | 4,556 | Capital-actions | 24 |
| Détenu par les: | | | | | | |
| 8,061 | 6,667 | 3,696 | 4,304 | 4,548 | Administrations publiques et entreprises publiques | 25 |
| 234 | 234 | 8 | 8 | 8 | Entreprises privées | 26 |
| 4,351 | 5,156 | 7,744 | 6,371 | 5,221 | Excédent | 27 |
| 12,646 | 12,057 | 11,450 | 10,683 | 9,778 | TOTAL, AVOIR NET | 28 |
| 97,387 | 96,139 | 96,375 | 99,053 | 95,212 | TOTAL, PASSIF ET AVOIR NET | 29 |

¹ Comprend les autorités monétaires

TABLE 2.2 Detailed Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31, 1991

| No. | | Agriculture and Fisheries | Construction | Mines, Quarries and Oil Wells | Manufacturing | Transportation | Communication | Electric Power |
|----------------------|--|---------------------------|-----------------------------|--------------------------------------|----------------------------|----------------|----------------|----------------|
| | | Agriculture et pêche | Bâtiment et travaux publics | Mines, carrières et puits de pétrole | Industries manufacturières | Transport | Communications | Électricité |
| thousands of dollars | | | | | | | | |
| ASSETS | | | | | | | | |
| FINANCIAL ASSETS | | | | | | | | |
| 1 | Cash on hand and on deposit | 721 | — | 50,594 | 97,510 | 41,718 | 268,991 | 3,624,442 |
| 2 | Canadian currency | 721 | — | 50,594 | 97,510 | 41,718 | 268,991 | 3,578,442 |
| 3 | Cash on hand and on deposit including short term investments | 721 | — | 16,728 | 97,510 | 41,713 | 3,649 | 3,202,764 |
| 4 | Cash with provincial and territorial governments | — | — | 33,866 | — | 5 | 265,342 | 375,678 |
| 5 | Foreign currencies | — | — | — | — | — | — | 46,000 |
| 6 | Receivables | 4,014 | — | 153,268 | 210,278 | 144,734 | 386,845 | 2,532,218 |
| 7 | Trade accounts | 4,014 | — | 142,204 | 183,404 | 87,949 | 214,010 | 2,524,998 |
| 8 | Governments | — | — | 1,292 | 26,874 | 56,466 | 172,835 | — |
| 9 | Federal government | — | — | — | — | — | — | — |
| 10 | Provincial and territorial governments | — | — | 1,292 | 26,874 | 23,477 | 172,835 | — |
| 11 | Local governments | — | — | — | — | 32,989 | — | — |
| 12 | Government business enterprises | — | — | 2,526 | — | — | — | — |
| 13 | Federal government business enterprises | — | — | — | — | — | — | — |
| 14 | Provincial and territorial government business enterprises | — | — | 2,526 | — | — | — | — |
| 15 | Other | — | — | 7,246 | — | 319 | — | 7,220 |
| 16 | Accrued revenue and prepaid expenses ¹ | 584 | — | 37,054 | 8,088 | 8,499 | 58,862 | 720,185 |
| 17 | Advances | — | — | 20,467 | 40,230 | 148,750 | 1,441,266 | 127,755 |
| 18 | Governments | — | — | — | 34,435 | 148,750 | — | — |
| 19 | Provincial and territorial governments | — | — | — | 34,435 | 148,750 | — | — |
| 20 | Local governments | — | — | — | — | — | — | — |
| 21 | Government business enterprises | — | — | — | — | — | 1,800 | — |
| 22 | Federal government business enterprises | — | — | — | — | — | — | — |
| 23 | Provincial and territorial government business enterprises | — | — | — | — | — | 1,800 | — |
| 24 | Private enterprises | — | — | — | 4,325 | — | 1,213,672 | 127,755 |
| 25 | Others | — | — | 20,467 | 1,470 | — | 225,794 | — |
| 26 | Securities | 6,439 | — | 624,308 | 495,968 | 625,535 | 105,530 | 4,321,826 |
| 27 | Treasury bills | — | — | — | — | — | — | — |
| 28 | Federal government | — | — | — | — | — | — | — |
| 29 | Provincial and territorial governments | — | — | — | — | — | — | — |

See footnote(s) at end of table.

TABLEAU 2.2 Bilan détaillé des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre 1991

| Gas Distrib- ution | Other Utilities | Logging | Trade | Finance, Insurance and Real Estate | Community Business and Personal Service Industries | Canada Total | | No. |
|-----------------------------|---|---------------------------------|----------|---|---|-----------------------|--|-----|
| Distri- bution de gaz | Autres services d'utilité publique | Exploi- tation forestière | Commerce | Finances, assurances et affaires immobi- lières | Services socio- culturels commerciaux et personnels | Total du Canada | | |
| milliers de dollars | | | | | | | | |
| | | | | | | | ACTIF | |
| | | | | | | | ACTIF FINANCIER | |
| 2,992 | 820 | 36 | 234,781 | 998,669 | 183,854 | 5,505,128 | Encaisse et dépôts | 1 |
| 2,992 | 820 | 36 | 234,781 | 998,669 | 183,854 | 5,459,128 | Devise canadienne | 2 |
| 2,992 | 820 | 36 | 123,181 | 997,754 | 175,308 | 4,663,176 | Encaisse et dépôts y compris les placements à court terme | 3 |
| - | - | - | 111,600 | 915 | 8,546 | 795,952 | Dépôts auprès des administrations publiques provinciales et territoriales | 4 |
| - | - | - | - | - | - | 46,000 | Devises étrangères | 5 |
| 117,776 | 1,957 | 1,028 | 40,460 | 298,531 | 80,317 | 3,971,426 | Débiteurs | 6 |
| 100,244 | 1,957 | 370 | 40,445 | 196,957 | 64,622 | 3,561,174 | Comptes-clients | 7 |
| 17,532 | - | 576 | - | 46,734 | 9,107 | 331,416 | Administrations publiques | 8 |
| 17,532 | - | - | - | 1,130 | - | 18,662 | Administration publique fédérale | 9 |
| - | - | 576 | - | 45,246 | 9,107 | 279,407 | Administrations publiques provinciales et territoriales | 10 |
| - | - | - | - | 358 | - | 33,347 | Administrations publiques locales | 11 |
| - | - | - | 15 | 53,033 | 6,588 | 62,162 | Entreprises publiques | 12 |
| - | - | - | - | 51,618 | - | 51,618 | Entreprises publiques fédérales | 13 |
| - | - | - | 15 | 1,415 | 6,588 | 10,544 | Entreprises publiques provinciales et territoriales | 14 |
| - | - | 82 | - | 1,807 | - | 16,674 | Autres | 15 |
| 5,095 | 406 | 3 | 14,297 | 805,961 | 25,982 | 1,685,016 | Revenus courus et frais payés d'avance ¹ | 16 |
| 6,973 | - | - | - | 6,917,060 | 86 | 8,702,587 | Avances | 17 |
| - | - | - | - | 2,064,056 | - | 2,247,241 | Administrations publiques | 18 |
| - | - | - | - | 2,057,620 | - | 2,240,805 | Administrations publiques provinciales et territoriales | 19 |
| - | - | - | - | 6,436 | - | 6,436 | Administrations publiques locales | 20 |
| - | - | - | - | 10,133 | - | 11,933 | Entreprises publiques | 21 |
| - | - | - | - | - | - | - | Entreprises publiques fédérales | 22 |
| - | - | - | - | 10,133 | - | 11,933 | Entreprises publiques provinciales et territoriales | 23 |
| - | - | - | - | 3,976,480 | 86 | 5,322,318 | Entreprises privées | 24 |
| 6,973 | - | - | - | 866,391 | - | 1,121,095 | Autres | 25 |
| 129,456 | 9,322 | - | 55 | 45,638,900 | - | 51,957,339 | Titres | 26 |
| - | - | - | - | 2,622,181 | - | 2,622,181 | Bons du trésor | 27 |
| - | - | - | - | 1,895,312 | - | 1,895,312 | Administration publique fédérale | 28 |
| - | - | - | - | 726,869 | - | 726,869 | Administrations publiques provinciales et territoriales | 29 |

Voir note(s) à la fin du tableau.

TABLE 2.2 Detailed Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31, 1991 - Continued

| No. | | Agriculture and Fisheries | Construction | Mines, Quarries and Oil Wells | Manufacturing | Transportation | Communication | Electric Power |
|----------------------|--|---------------------------|-----------------------------|--------------------------------------|----------------------------|----------------|----------------|----------------|
| | | Agriculture et pêche | Bâtiment et travaux publics | Mines, carrières et puits de pétrole | Industries manufacturières | Transport | Communications | Électricité |
| thousands of dollars | | | | | | | | |
| ASSETS – Continued | | | | | | | | |
| 30 | Bonds and debentures | – | – | – | 36,290 | 150,527 | 43,881 | 3,783,154 |
| 31 | Governments | – | – | – | – | 39,191 | 8,975 | 1,705,692 |
| 32 | Federal government | – | – | – | – | – | – | 605,489 |
| 33 | Provincial and territorial governments | – | – | – | – | 39,191 | 8,975 | 1,099,203 |
| 34 | Local governments | – | – | – | – | – | – | 1,000 |
| 35 | Government business enterprises | – | – | – | – | 109,623 | 34,906 | 2,069,462 |
| 36 | Federal government business enterprise | – | – | – | – | – | – | – |
| 37 | Provincial and territorial government business enterprises | – | – | – | – | 109,623 | 34,906 | 2,069,462 |
| 38 | Private enterprises | – | – | – | 36,290 | 1,713 | – | – |
| 39 | Corporations | – | – | – | 36,051 | 1,713 | – | – |
| 40 | Other | – | – | – | 239 | – | – | 8,000 |
| 41 | Shares | 55 | – | 622,802 | 426,824 | 1,103 | 14,892 | 123,600 |
| 42 | Government business enterprises | – | – | 474,268 | 11,422 | – | 8,960 | 36,600 |
| 43 | Federal government business enterprise | – | – | – | – | – | – | – |
| 44 | Provincial and territorial government business enterprises | – | – | 474,268 | 11,422 | – | 8,960 | 36,600 |
| 45 | Private enterprises | 55 | – | 148,534 | 415,402 | 1,103 | 5,932 | 87,000 |
| 46 | Mortgages and agreements for sale | – | – | – | 91 | 640 | – | 29,072 |
| 47 | Foreign Securities | – | – | – | – | – | 6,265 | 384,000 |
| 48 | Other securities | 6,384 | – | 1,506 | 32,763 | 473,265 | 40,492 | 2,000 |
| 49 | Governments | – | – | – | – | 473,265 | – | – |
| 50 | Provincial and territorial governments | – | – | – | – | 473,265 | – | – |
| 51 | Local governments | – | – | – | – | – | – | – |
| 52 | Private enterprises | 6,384 | – | – | – | – | – | 2,000 |
| 53 | Other | – | – | 1,506 | 32,763 | – | 40,492 | – |
| 54 | Other financial assets | – | – | 10,184 | 367 | 125,368 | 14,169 | 738,000 |
| 55 | Governments | – | – | – | – | 59,832 | – | 800 |
| 56 | Government business enterprises | – | – | – | – | 9,647 | – | 5,200 |
| 57 | Other | – | – | 10,184 | 367 | 55,889 | 14,169 | 732,000 |
| 58 | TOTAL FINANCIAL ASSETS | 11,758 | – | 895,875 | 852,441 | 1,094,604 | 2,275,663 | 12,064,426 |
| 59 | INVENTORIES | 1,063 | – | 317,328 | 271,359 | 70,291 | 104,037 | 2,449,003 |
| 60 | FIXED ASSETS | 27,618 | – | 3,657,971 | 2,150,905 | 5,859,186 | 3,604,747 | 121,128,816 |
| 61 | Less: | | | | | | | |
| 62 | Accumulated depreciation and depletion | 9,909 | – | 1,117,855 | 764,868 | 1,278,420 | 1,589,158 | 21,931,727 |
| 63 | FIXED ASSETS – NET | 17,709 | – | 2,540,116 | 1,386,037 | 4,580,766 | 2,015,589 | 99,197,089 |

See footnote(s) at end of table.

TABLEAU 2.2 Bilan détaillé des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre 1991 - suite

| Gas Distrib- ution | Other Utilities | Logging | Trade | Finance, Insurance and Real Estate | Community Business and Personal Service Industries | Canada Total | | No. |
|-----------------------------|---|---------------------------------|----------|---|---|-----------------------|---|-----|
| Distri- bution de gaz | Autres services d'utilité publique | Exploi- tation forestière | Commerce | Finances, assurances et affaires immobi- lières | Services socio- culturels commerciaux et personnels | Total du Canada | | |
| milliers de dollars | | | | | | | | |
| 33,750 | 9,322 | - | - | 19,083,093 | - | 23,140,017 | ACTIF - suite | |
| - | 9,322 | - | - | 13,467,871 | - | 15,231,051 | Obligations | 30 |
| - | - | - | - | 2,517,872 | - | 3,123,361 | Administrations publiques | 31 |
| - | - | - | - | 9,118,073 | - | 10,265,442 | Administration publique fédérale | 32 |
| - | 9,322 | - | - | 1,831,926 | - | 1,842,248 | Administrations publiques provinciales et territoriales | 33 |
| - | - | - | - | 4,276,115 | - | 6,490,106 | Administrations publiques locales | 34 |
| - | - | - | - | 113,000 | - | 113,000 | Entreprises publiques | 35 |
| - | - | - | - | 4,163,115 | - | 6,377,106 | Entreprises publiques fédérales | 36 |
| 33,750 | - | - | - | 1,339,107 | - | 1,410,860 | Entreprises publiques provinciales et territoriales | 37 |
| 33,750 | - | - | - | 681,957 | - | 753,471 | Entreprises privées | 38 |
| - | - | - | - | 657,150 | - | 665,389 | Corporations | 39 |
| 70,501 | - | - | 55 | 10,449,168 | - | 11,709,000 | Autres | 40 |
| - | - | - | - | 268,680 | - | 799,930 | Actions | 41 |
| - | - | - | - | - | - | - | Entreprises publiques | 42 |
| - | - | - | - | 268,680 | - | 799,930 | Entreprises publiques fédérales | 43 |
| 70,501 | - | - | 55 | 10,180,488 | - | 10,909,070 | Entreprises publiques provinciales et territoriales | 44 |
| - | - | - | - | 6,891,177 | - | 6,920,980 | Entreprises privées | 45 |
| - | - | - | - | 6,027,060 | - | 6,417,325 | Hypothèques et contrats de vente | 46 |
| 25,205 | - | - | - | 566,221 | - | 1,147,836 | Titres étrangers | 47 |
| - | - | - | - | 3,000 | - | 476,265 | Autres titres | 48 |
| - | - | - | - | - | - | 473,265 | Administrations publiques | 49 |
| - | - | - | - | 3,000 | - | 3,000 | Administrations publiques provinciales et territoriales | 50 |
| 25,205 | - | - | - | 482,227 | - | 515,816 | Administrations publiques locales | 51 |
| - | - | - | - | 80,994 | - | 155,755 | Entreprises privées | 52 |
| - | - | - | - | 122,948 | 47,830 | 1,058,866 | Autres | 53 |
| - | - | - | - | - | 47,830 | 108,462 | Autre actif financier | 54 |
| - | - | - | - | - | - | 14,847 | Administrations publiques | 55 |
| - | - | - | - | 122,948 | - | 935,557 | Entreprises publiques | 56 |
| 262,292 | 12,505 | 1,067 | 289,593 | 54,782,069 | 338,069 | 72,880,362 | Autre | 57 |
| 103,526 | - | 68 | 461,602 | 2,312 | 1,165 | 3,781,754 | TOTAL, ACTIF FINANCIER | 58 |
| 2,620,565 | 6,030 | 1,527 | 468,379 | 7,325,719 | 2,424,281 | 149,275,744 | STOCKS | 59 |
| 341,639 | 3,693 | 1,201 | 220,850 | 738,118 | 291,817 | 28,289,255 | IMMOBILISATIONS | 60 |
| 2,278,926 | 2,337 | 326 | 247,529 | 6,587,601 | 2,132,464 | 120,986,489 | Moins: | 61 |
| | | | | | | | Amortissement et épuisement cumulés | 62 |
| | | | | | | | IMMOBILISATIONS - NETTES | 63 |

Voir note(s) à la fin du tableau.

TABLE 2.2 Detailed Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31, 1991 - Continued

| No. | | Agriculture and Fisheries | Construction | Mines, Quarries and Oil Wells | Manufacturing | Transportation | Communication | Electric Power |
|-----|--|---------------------------|-----------------------------|--------------------------------------|----------------------------|----------------|----------------|----------------|
| | | Agriculture et pêche | Bâtiment et travaux publics | Mines, carrières et puits de pétrole | Industries manufacturières | Transport | Communications | Électricité |
| | | thousands of dollars | | | | | | |
| | ASSETS - Concluded | | | | | | | |
| 64 | DEFERRED CHARGES | - | - | 37,724 | 20,392 | 19,711 | 16,617 | 3,464,694 |
| 65 | Unamortized bond discount | - | - | 480 | - | 9,980 | 7,117 | 800,295 |
| 66 | Other deferred charges | - | - | 37,244 | 20,392 | 9,731 | 9,500 | 2,664,399 |
| 67 | OTHER ASSETS | 3 | - | 251 | 1,014 | 707 | - | - |
| 68 | TOTAL ASSETS | 30,533 | - | 3,791,294 | 2,531,243 | 5,766,079 | 4,411,906 | 117,175,212 |
| | LIABILITIES AND NET WORTH | | | | | | | |
| | LIABILITIES | | | | | | | |
| 69 | Bank overdrafts² | - | - | - | 1,782 | 2,851 | 48,153 | 607 |
| 70 | Savings deposits² | - | - | - | - | - | - | - |
| 71 | Payables | 4,518 | - | 65,555 | 248,213 | 275,720 | 176,585 | 2,223,853 |
| 72 | Trade accounts | 1,283 | - | 51,675 | 248,213 | 272,602 | 176,585 | 2,106,195 |
| 73 | Governments | 3,235 | - | 4,654 | - | 60 | - | 117,658 |
| 74 | Federal government | 35 | - | - | - | 60 | - | 44,000 |
| 75 | Provincial and territorial governments | 3,200 | - | 4,654 | - | - | - | 63,191 |
| 76 | Local governments | - | - | - | - | - | - | 10,467 |
| 77 | Government business enterprises | - | - | 4,525 | - | - | - | - |
| 78 | Federal government business enterprises | - | - | 2,000 | - | - | - | - |
| 79 | Provincial and territorial government business enterprises | - | - | 2,525 | - | - | - | - |
| 80 | Other | - | - | 4,701 | - | 3,058 | - | - |
| 81 | Accrued expenses and deferred credits³ | 1,753 | - | 22,928 | 83,251 | 56,902 | 163,821 | 4,042,465 |
| 82 | Advances | - | - | 941,659 | 1,038,072 | 1,545,028 | 2,015,704 | 12,097,944 |
| | From: | | | | | | | |
| 83 | Governments | - | - | 524,191 | 182,878 | 1,195,969 | 1,599,047 | 11,050,303 |
| 84 | Federal government | - | - | - | 9,000 | - | - | 626,855 |
| 85 | Provincial and territorial governments | - | - | 524,191 | 173,878 | 1,195,969 | 1,599,047 | 10,423,448 |
| 86 | Local governments | - | - | - | - | - | - | - |
| 87 | Government business enterprises | - | - | - | 2,791 | - | - | 30,971 |
| 88 | Federal government business enterprises | - | - | - | - | - | - | 30,971 |
| 89 | Provincial and territorial government business enterprises | - | - | - | 2,791 | - | - | - |
| 90 | Chartered banks | - | - | 319,846 | 642,979 | 13,858 | 212,503 | 748,246 |
| 91 | Other | - | - | 97,622 | 209,424 | 335,201 | 204,154 | 268,424 |

See footnote(s) at end of table.

TABLEAU 2.2 Bilan détaillé des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre 1991 - suite

| Gas Distrib- ution | Other Utilities | Logging | Trade | Finance, Insurance and Real Estate | Community Business and Personal Service Industries | Canada Total | | No. |
|-----------------------------|---|---------------------------------|-----------|---|---|-----------------------|--|-----|
| Distri- bution de gaz | Autres services d'utilité publique | Exploi- tation forestière | Commerce | Finances, assurances et affaires immobi- lières | Services socio- culturels commerciaux et personnels | Total du Canada | | |
| milliers de dollars | | | | | | | | |
| 151,492 | - | - | 7,761 | 103,588 | 36,167 | 3,858,146 | ACTIF - fin | |
| 4,277 | - | - | - | - | - | 822,149 | FRAIS DIFFÉRÉS | 64 |
| 147,215 | - | - | 7,761 | 103,588 | 36,167 | 3,035,997 | Escomptes des obligations non amortis | 65 |
| - | - | - | - | 20,021 | 2 | 21,998 | Autres frais différés | 66 |
| 2,796,236 | 14,842 | 1,461 | 1,006,485 | 61,495,591 | 2,507,867 | 201,528,749 | AUTRE ACTIF | 67 |
| | | | | | | | TOTAL, ACTIF | 68 |
| PASSIF ET AVOIR NET | | | | | | | | |
| PASSIF | | | | | | | | |
| - | - | 56 | 520 | 17,137 | 141 | 71,247 | Découverts bancaires ² | 69 |
| - | - | - | - | 9,531,745 | - | 9,531,745 | Dépôts d'épargne ² | 70 |
| 194,033 | 1,077 | 187 | 449,468 | 705,703 | 157,341 | 4,502,253 | Créditeurs | 71 |
| 194,033 | 1,077 | 147 | 327,695 | 223,073 | 125,747 | 3,728,325 | Comptes-fournisseurs | 72 |
| - | - | 40 | 121,292 | 409,656 | 31,594 | 688,189 | Administrations publiques | 73 |
| - | - | - | 5,906 | - | 3,642 | 53,643 | Administration publique fédérale | 74 |
| - | - | 40 | 115,386 | 409,656 | 27,952 | 624,079 | Administrations publiques provinciales et territoriales | 75 |
| - | - | - | - | - | - | 10,467 | Administrations publiques locales | 76 |
| - | - | - | - | 72,905 | - | 77,430 | Entreprises publiques | 77 |
| - | - | - | - | 72,905 | - | 74,905 | Entreprises publiques fédérales | 78 |
| - | - | - | - | - | - | 2,525 | Entreprises publiques provinciales et territoriales | 79 |
| - | - | - | 481 | 69 | - | 8,309 | Autres | 80 |
| 52,809 | - | - | 1,477 | 1,212,265 | 72,043 | 5,709,714 | Dépenses courues et crédits reportés ³ | 81 |
| 1,440,689 | 12,476 | 335 | 3,672 | 42,716,153 | 446,043 | 62,257,775 | Avances | 82 |
| 843,015 | 10,917 | - | 1,126 | 25,394,941 | 401,191 | 41,203,578 | En provenance des: | |
| - | - | - | - | 280 | - | 636,135 | Administrations publiques | 83 |
| 843,015 | 10,917 | - | 1,126 | 25,394,661 | 401,191 | 40,567,443 | Administration publique fédérale | 84 |
| - | - | - | - | - | - | - | Administrations publiques provinciales et territoriales | 85 |
| - | - | - | - | - | - | - | Administrations publiques locales | 86 |
| 234,837 | 1,559 | - | - | 1,919,277 | - | 2,189,435 | Entreprises publiques | 87 |
| - | 1,559 | - | - | 1,908,495 | - | 1,941,025 | Entreprises publiques fédérales | 88 |
| 234,837 | - | - | - | 10,782 | - | 248,410 | Entreprises publiques provinciales et territoriales | 89 |
| 26,283 | - | 335 | 2,173 | 296,891 | 32,526 | 2,295,640 | Banques à charte | 90 |
| 336,554 | - | - | 373 | 15,105,044 | 12,326 | 16,569,122 | Autres | 91 |

/voir note(s) à la fin du tableau.

TABLE 2.2 Detailed Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31, 1991 - Continued

| | | Agriculture and Fisheries | Construction | Mines, Quarries and Oil Wells | Manufacturing | Transportation | Communication | Electric Power |
|-----|--|---------------------------|-----------------------------|--------------------------------------|----------------------------|----------------|----------------|----------------|
| | | Agriculture et pêche | Bâtiment et travaux publics | Mines, carrières et puits de pétrole | Industries manufacturières | Transport | Communications | Électricité |
| No. | | | | | | | | |
| | | thousands of dollars | | | | | | |
| | LIABILITIES AND NET WORTH – Continued | | | | | | | |
| 92 | Bonds and debentures ² | – | – | 41,789 | 199,078 | 840,291 | 1,406,287 | 74,827,322 |
| | Issued to: | | | | | | | |
| 93 | Governments | – | – | – | – | – | – | 9,022,920 |
| 94 | Canada Pension Plan Investment Fund | – | – | – | – | 242,373 | – | 609,000 |
| 95 | Provincial and territorial governments | – | – | – | – | – | – | 9,022,920 |
| 96 | Provincial and territorial government business enterprises | – | – | – | 60,409 | – | – | 3,963,472 |
| 97 | Government–employee trustee pension plans | – | – | – | – | 459,000 | – | 2,247,000 |
| 98 | General public | – | – | 41,789 | 138,669 | 138,918 | 1,406,287 | 58,984,930 |
| 99 | Canada | – | – | 41,789 | 50,963 | 123,926 | 1,267,615 | 36,782,405 |
| 100 | United States | – | – | – | 87,706 | 14,992 | 138,672 | 17,716,890 |
| 101 | Other foreign countries | – | – | – | – | – | – | 4,485,635 |
| 102 | Other securities ² | – | – | 308,935 | 9,162 | 320,852 | 221,099 | 1,219,135 |
| | Issued to: | | | | | | | |
| 103 | Provincial and territorial governments | – | – | – | – | 284,306 | 196,099 | – |
| 104 | Others | – | – | 308,935 | 9,162 | 36,546 | 25,000 | 1,021,035 |
| 105 | Deposits | – | – | – | – | – | – | 48,982 |
| | Due to: | | | | | | | |
| 106 | Provincial and territorial government business enterprises | – | – | – | – | – | – | – |
| 107 | Others | – | – | – | – | – | – | 48,982 |
| 108 | Minority interest | – | – | – | 23,228 | – | – | 119,973 |
| 109 | Other liabilities | 401 | – | 73,314 | 24,595 | 35,275 | 240,764 | 1,979,678 |
| 110 | Contractors' holdbacks | – | – | – | 78 | 778 | – | 113,017 |
| 111 | Income tax | – | – | – | 520 | – | – | 6,820 |
| 112 | Miscellaneous | 401 | – | 73,314 | 23,997 | 34,497 | 240,764 | 1,859,841 |
| 113 | TOTAL LIABILITIES | 6,672 | – | 1,454,180 | 1,627,381 | 3,076,919 | 4,272,413 | 96,559,959 |
| | NET WORTH | | | | | | | |
| 114 | Capital Stock | 6,923 | – | 1,490,497 | 1,238,199 | 515,840 | 341,049 | 4,721,133 |
| | Held by: | | | | | | | |
| 115 | Provincial and territorial governments | 6,923 | – | 475,209 | 1,238,199 | 329,339 | – | 4,713,633 |
| 116 | Local governments | – | – | – | – | – | – | – |
| 117 | Federal government business enterprises | – | – | 144,110 | – | – | – | – |
| 118 | Provincial and territorial government business enterprises | – | – | 526,869 | – | – | 341,049 | 2,500 |
| 119 | Others | – | – | 344,309 | – | 186,501 | – | 5,000 |

See footnote(s) at end of table.

TABLEAU 2.2 Bilan détaillé des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre 1991 - suite

| Gas Distrib- ution | Other Utilities | Logging | Trade | Finance, Insurance and Real Estate | Community Business and Personal Service Industries | Canada Total | | No. |
|-----------------------------|---|---------------------------------|----------|---|---|-----------------------|--|-----|
| Distrib- ution de gaz | Autres services d'utilité publique | Exploi- tation forestière | Commerce | Finances, assurances et affaires immobi- lières | Services socio- culturels commerciaux et personnels | Total du Canada | | |
| milliers de dollars | | | | | | | | |
| 350,100 | - | - | 2,300 | 3,246,990 | 93,498 | 81,007,655 | PASSIF ET AVOIR NET - suite | |
| - | - | - | - | 1,951,902 | - | 10,974,822 | Obligations² | 92 |
| - | - | - | - | - | - | 851,373 | Émises: | |
| - | - | - | - | 1,951,902 | - | 10,974,822 | Aux administrations publiques | 93 |
| - | - | - | - | - | - | - | Fonds de placement du régime de pensions du Canada | 94 |
| - | - | - | - | - | - | - | Administrations publiques provinciales et territoriales | 95 |
| - | - | - | - | - | - | 4,023,881 | Aux entreprises publiques provinciales et territoriales | 96 |
| - | - | - | - | 1,292,440 | - | 3,998,440 | Aux caisses de retraite des fonctionnaires | 97 |
| 350,100 | - | - | 2,300 | 2,648 | 93,498 | 61,159,139 | À la collectivité | 98 |
| - | - | - | 2,300 | 2,648 | 93,498 | 38,365,144 | Au Canada | 99 |
| 350,100 | - | - | - | - | - | 18,308,360 | Aux États-Unis | 100 |
| - | - | - | - | - | - | 4,485,635 | À d'autres pays étrangers | 101 |
| 605,159 | - | - | 32,829 | 699,818 | 310,363 | 3,727,352 | Autres titres² | 102 |
| - | - | - | - | 57,227 | - | 537,632 | Émis aux: | |
| 605,159 | - | - | 32,829 | 642,591 | 310,363 | 2,991,620 | Administrations publiques provinciales et territoriales | 103 |
| - | - | - | - | 56,679 | 5,843 | 111,504 | Autres | 104 |
| - | - | - | - | - | - | - | Dépôts | 105 |
| - | - | - | - | - | - | - | Dus aux: | |
| - | - | - | - | 56,679 | 5,843 | 111,504 | Administrations publiques provinciales et territoriales | 106 |
| 634 | - | - | - | - | - | 143,835 | Autres | 107 |
| 13,215 | 100 | 107 | 20,590 | 3,222,642 | 308,425 | 5,919,106 | Participation minoritaire | 108 |
| - | - | - | - | 936 | 1,000 | 115,809 | Autre passif | 109 |
| 13,215 | - | - | - | - | - | 20,555 | Cautionnements des entrepreneurs | 110 |
| - | 100 | 107 | 20,590 | 3,221,706 | 307,425 | 5,782,742 | Impôt sur le revenu | 111 |
| 2,656,639 | 13,653 | 685 | 510,856 | 61,409,132 | 1,393,697 | 172,982,186 | Divers | 112 |
| | | | | | | | TOTAL, PASSIF | 113 |
| AVOIR NET | | | | | | | | |
| 20 | - | 600 | 37,129 | 505,636 | 400,169 | 9,257,195 | Capital-actions | 114 |
| - | - | 600 | 31,864 | 504,941 | 400,169 | 7,700,877 | Détenu par les: | |
| - | - | - | - | - | - | - | Administrations publiques provinciales et territoriales | 115 |
| - | - | - | - | - | - | - | Administrations publiques locales | 116 |
| 16 | - | - | 5,265 | - | - | 144,110 | Entreprises publiques fédérales | 117 |
| 4 | - | - | - | 695 | - | 875,699 | Entreprises publiques provinciales et territoriales | 118 |
| | | | | | | 536,509 | Autres | 119 |

Voir note(s) à la fin du tableau.

TABLE 2.2 Detailed Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31, 1991 - Concluded

| No. | | Agriculture and Fisheries | Construction | Mines, Quarries and Oil Wells | Manufacturing | Transportation | Communication | Electric Power |
|-----|--|---------------------------|-----------------------------|--------------------------------------|----------------------------|----------------|----------------|----------------|
| | | Agriculture et pêche | Bâtiment et travaux publics | Mines, carrières et puits de pétrole | Industries manufacturières | Transport | Communications | Électricité |
| | | thousands of dollars | | | | | | |
| | LIABILITIES AND NET WORTH – Concluded | | | | | | | |
| 120 | Surplus | 16,938 | – | 846,617 | (334,337) | 2,173,320 | (201,556) | 15,894,120 |
| 121 | Unappropriated surplus | 16,938 | – | (139,354) | (646,594) | 187,527 | (201,556) | 7,307,170 |
| 122 | Appropriated surplus | – | – | – | 14 | 5,815 | – | 7,294,392 |
| 123 | Contingencies including rate stabilization | – | – | – | – | – | – | 1,981,890 |
| 124 | Acquisition of capital assets | – | – | – | – | – | – | 258,000 |
| 125 | Insurance | – | – | – | – | 3,115 | – | – |
| 126 | Debt retirement appropriation | – | – | – | – | – | – | 4,716,000 |
| 127 | Sinking fund | – | – | – | – | – | – | – |
| 128 | Other | – | – | – | 14 | 2,700 | – | 338,502 |
| 129 | Contributed surplus | – | – | 985,971 | 312,243 | 1,979,978 | – | 1,292,558 |
| 130 | Capital contributions | – | – | 985,767 | 311,496 | 1,979,978 | – | 988,558 |
| | From: | | | | | | | |
| 131 | Governments | – | – | 513,745 | 305,741 | 1,570,242 | – | 963,158 |
| 132 | Federal government | – | – | 191,247 | – | – | – | – |
| 133 | Provincial and territorial governments | – | – | 322,498 | 305,741 | 1,570,242 | – | 963,158 |
| 134 | Local governments | – | – | – | – | – | – | – |
| 135 | Government business enterprises | – | – | 472,022 | – | 409,736 | – | 25,400 |
| 136 | Federal government business enterprises | – | – | – | – | – | – | – |
| 137 | Provincial and territorial government business enterprises | – | – | 472,022 | – | 409,736 | – | 25,400 |
| 138 | Others | – | – | – | 5,755 | – | – | – |
| 139 | Other | – | – | 204 | 747 | – | – | 304,000 |
| 140 | TOTAL NET WORTH | 23,861 | – | 2,337,114 | 903,862 | 2,689,160 | 139,493 | 20,615,253 |
| 141 | TOTAL LIABILITIES AND NET WORTH | 30,533 | – | 3,791,294 | 2,531,243 | 5,766,079 | 4,411,906 | 117,175,212 |

¹ Includes accrued interest as follows: mines, quarries and oil wells, 1,175; transportation, 264; communication, 36,417; electric power, 100,040; other utilities, 406; finance, insurance and real estate, 768,138; community and personal services, 1,579; Total, 908,019.

² Includes amounts guaranteed by provinces. See table 1.19.

³ Includes accrued interest as follows: manufacturing, 21,471; mines and oil wells, 1,513; transportation, 16,123; communication, 79,728; electric power, 2,552,958; gas distribution, 22,259; trade, 3; finance, insurance and real estate, 231,563; community business and personal services industries, 8,898; total, 2,934,516.

TABLEAU 2.2 Bilan détaillé des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre 1991 - fin

| Gas Distrib- ution | Other Utilities | Logging | Trade | Finance, Insurance and Real Estate | Community Business and Personal Service Industries | Canada Total | | No. |
|-----------------------------|---|---------------------------------|-----------|---|---|-----------------------|--|-----|
| Distrib- ution de gaz | Autres services d'utilité publique | Exploi- tation forestière | Commerce | Finances, assurances et affaires immobi- lières | Services socio- culturels commerciaux et personnels | Total du Canada | | |
| milliers de dollars | | | | | | | | |
| 139,577 | 1,189 | 176 | 458,500 | (419,177) | 714,001 | 19,289,368 | PASSIF ET AVOIR NET - fin | |
| | | | | | | | Excédent | 120 |
| 105,616 | 1,189 | 20 | 320,129 | (1,142,959) | (339,348) | 5,468,778 | Excédent non affecté | 121 |
| - | - | - | 138,371 | 238,437 | - | 7,677,029 | Excédent affecté | 122 |
| - | - | - | - | 126,714 | - | 2,108,604 | Eventualités comprenant la stabilisation des taux | 123 |
| - | - | - | 371 | - | - | 258,371 | Acquisition d'immobilisations | 124 |
| - | - | - | - | - | - | 3,115 | Assurance | 125 |
| - | - | - | - | - | - | 4,716,000 | Affectations au remboursement de la dette | 126 |
| - | - | - | - | - | - | - | Fonds d'amortissement | 127 |
| - | - | - | 138,000 | 111,723 | - | 590,939 | Autre | 128 |
| 33,961 | - | 156 | - | 485,345 | 1,053,349 | 6,143,561 | Excédent d'apport | 129 |
| 33,961 | - | 156 | - | 474,679 | 1,053,349 | 5,827,944 | Contributions pour immobilisations | 130 |
| - | - | 156 | - | 462,183 | 1,042,849 | 4,858,074 | En provenance des: | |
| - | - | - | - | - | - | 191,247 | Administrations publiques | 131 |
| - | - | 156 | - | 462,183 | 805,273 | 4,429,251 | Administration publique fédérale | 132 |
| - | - | - | - | - | - | 237,576 | Administrations publiques provinciales et territoriales | 133 |
| - | - | - | - | - | - | 237,576 | Administrations publiques locales | 134 |
| 16,676 | - | - | - | 12,496 | - | 936,330 | Entreprises publiques | 135 |
| - | - | - | - | - | - | - | Entreprises publiques fédérales | 136 |
| 16,676 | - | - | - | 12,496 | - | 936,330 | Entreprises publiques provinciales et territoriales | 137 |
| 17,285 | - | - | - | - | 10,500 | 33,540 | Autres | 138 |
| - | - | - | - | 10,666 | - | 315,617 | Autre | 139 |
| 139,597 | 1,189 | 776 | 495,629 | 86,459 | 1,114,170 | 28,546,563 | TOTAL, AVOIR NET | 140 |
| 2,796,236 | 14,842 | 1,461 | 1,006,485 | 61,495,591 | 2,507,867 | 201,528,749 | TOTAL, PASSIF ET AVOIR NET | 141 |

Comprend l'intérêt couru suivant: mines, carrières et puits de pétrole, 1 175; transport, 264; communications, 36 417; électricité, 100 040; autres services d'utilité publique, 406; finances, assurances et affaires immobilières, 768 138; services socio-culturels, commerciaux et personnels, 1 579; soit au total, 908 019.

Comprend les montants garantis par les provinces. Voir le tableau 1.19.

Comprend l'intérêt couru suivant: industries manufacturières, 21 471; mines, carrières et puits de pétrole, 1 513; transport, 16 123; communications, 79 728; électricité, 2 552 958; distribution de gaz, 22 259; commerce, 3; finances, assurances et affaires immobilières, 231 563; services socio-culturels, commerciaux et personnels, 8 898; soit, au total, 2 934 516.

TABLE 2.3 Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31 - AGRICULTURE AND FISHERIES

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|----------------------------------|---|------|------|------|---------|---------|---------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | - | - | - | 529 | 584 | 237 |
| 2 | Receivables | - | - | - | 3,570 | 7,213 | 8,419 |
| 3 | Accrued revenue and prepaid expenses | - | - | - | 254 | 380 | 840 |
| 4 | Advances | - | - | - | - | - | 257 |
| 5 | Securities | - | - | - | 992 | 2,050 | 5,360 |
| 6 | Other financial assets | - | - | - | - | 74 | 177 |
| 7 | TOTAL FINANCIAL ASSETS | - | - | - | 5,345 | 10,301 | 15,290 |
| 8 | INVENTORIES | - | - | - | 3,392 | 3,982 | 6,237 |
| 9 | NET FIXED ASSETS | - | - | - | 6,690 | 21,232 | 33,025 |
| 10 | DEFERRED CHARGES | - | - | - | 1,716 | 1,482 | 1,248 |
| 11 | OTHER ASSETS | - | - | - | - | - | - |
| 12 | TOTAL ASSETS | - | - | - | 17,143 | 36,997 | 55,800 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | - | - | - | - | - | 340 |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | - | - | - | 3,395 | 5,941 | 4,463 |
| 16 | Accrued expenses and deferred credits | - | - | - | - | 1,553 | 3,550 |
| 17 | Advances | - | - | - | 6,954 | 20,039 | 21,620 |
| 18 | Bonds and debentures | - | - | - | - | - | - |
| 19 | Other securities | - | - | - | - | 3,062 | 4,038 |
| 20 | Deposits | - | - | - | - | - | - |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | - | - | - | 483 | 549 | 613 |
| 23 | TOTAL LIABILITIES | - | - | - | 10,832 | 31,144 | 34,624 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | - | - | - | 9,331 | 12,681 | 30,016 |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | - | - | - | 9,331 | 12,681 | 30,016 |
| 26 | Private enterprises | - | - | - | - | - | - |
| 27 | Surplus | - | - | - | (3,020) | (6,828) | (8,840) |
| 28 | TOTAL NET WORTH | - | - | - | 6,311 | 5,853 | 21,176 |
| 29 | TOTAL LIABILITIES AND NET WORTH | - | - | - | 17,143 | 36,997 | 55,800 |

TABLEAU 2.3 Bilan des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre - AGRICULTURE ET PÊCHE

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|--------|--------|--------|--------|--------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 949 | 20 | 999 | 849 | 680 | 721 | Encaisse et dépôts | 1 |
| 7,437 | 4,375 | 5,488 | 4,678 | 4,664 | 4,014 | Débiteurs | 2 |
| 714 | 281 | 380 | 493 | 585 | 584 | Revenus courus et frais payés d'avance | 3 |
| 4,304 | - | - | - | - | - | Avances | 4 |
| 3,996 | 7,563 | 6,215 | 6,957 | 6,025 | 6,439 | Titres | 5 |
| - | - | - | - | - | - | Autre actif financier | 6 |
| 17,400 | 12,239 | 13,082 | 12,977 | 11,954 | 11,758 | TOTAL, ACTIF FINANCIER | 7 |
| 3,480 | 164 | 188 | 359 | 665 | 1,063 | STOCKS | 8 |
| 36,957 | 11,970 | 14,469 | 15,295 | 18,590 | 17,709 | IMMOBILISATIONS - NETTES | 9 |
| 1,074 | 780 | 546 | 312 | 78 | - | FRAIS DIFFÉRÉS | 10 |
| - | - | - | - | - | 3 | AUTRE ACTIF | 11 |
| 58,911 | 25,153 | 28,285 | 28,943 | 31,287 | 30,533 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| 673 | - | - | - | - | - | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 4,756 | 3,337 | 3,180 | 5,021 | 6,007 | 4,518 | Créditeurs | 15 |
| 6,779 | - | - | - | 46 | 1,753 | Dépenses courues et crédits reportés | 16 |
| 27,862 | 61 | - | - | - | - | Avances | 17 |
| - | - | - | - | - | - | Obligations | 18 |
| 4,088 | - | - | - | - | - | Autres titres | 19 |
| - | - | - | - | - | - | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 559 | 359 | 372 | 386 | 404 | 401 | Autre passif | 22 |
| 44,717 | 3,757 | 3,552 | 5,407 | 6,457 | 6,672 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 32,240 | 6,024 | 6,024 | 6,024 | 6,923 | 6,923 | Capital-actions | 24 |
| 32,240 | 6,024 | 6,024 | 6,024 | 6,923 | 6,923 | Détenu par les: | |
| - | - | - | - | - | - | Administrations publiques et entreprises publiques | 25 |
| (18,046) | 15,372 | 18,709 | 17,512 | 17,907 | 16,938 | Entreprises privées | 26 |
| 14,194 | 21,396 | 24,733 | 23,536 | 24,830 | 23,861 | Excédent | 27 |
| 58,911 | 25,153 | 28,285 | 28,943 | 31,287 | 30,533 | TOTAL, AVOIR NET | 28 |
| | | | | | | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.3 Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31 - CONSTRUCTION - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|----------------------------------|---|---------------|--------------|--------------|--------------|--------------|--------------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 4,962 | 4,931 | 2,518 | 2,994 | 3,434 | 3,617 |
| 2 | Receivables | 95 | 97 | - | - | 1 | 1 |
| 3 | Accrued revenue and prepaid expenses | - | - | 86 | 43 | 30 | 24 |
| 4 | Advances | - | - | - | - | - | - |
| 5 | Securities | 5,292 | 1,697 | 1,654 | 1,424 | 1,479 | - |
| 6 | Other financial assets | - | - | - | - | - | - |
| 7 | TOTAL FINANCIAL ASSETS | 10,349 | 6,725 | 4,258 | 4,461 | 4,944 | 3,642 |
| 8 | INVENTORIES | 545 | 61 | 61 | 66 | - | - |
| 9 | NET FIXED ASSETS | 1 | - | - | - | - | - |
| 10 | DEFERRED CHARGES | - | - | - | - | - | - |
| 11 | OTHER ASSETS | 1 | - | - | - | - | - |
| 12 | TOTAL ASSETS | 10,896 | 6,786 | 4,319 | 4,527 | 4,944 | 3,642 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | - | - | - | - | - | - |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 81 | 75 | 100 | 19 | 139 | 10 |
| 16 | Accrued expenses and deferred credits | 126 | 102 | 88 | 25 | 6 | - |
| 17 | Advances | 3,000 | - | - | - | - | - |
| 18 | Bonds and debentures | - | - | - | - | - | - |
| 19 | Other securities | - | - | - | - | - | - |
| 20 | Deposits | - | - | 55 | 36 | - | - |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | - | - | - | - | - | - |
| 23 | TOTAL LIABILITIES | 3,207 | 177 | 243 | 80 | 145 | 10 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 1,902 | 1,902 | 1,902 | 1,902 | 1,902 | 1,902 |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | 1,902 | 1,902 | 1,902 | 1,902 | 1,902 | 1,902 |
| 26 | Private enterprises | - | - | - | - | - | - |
| 27 | Surplus | 5,787 | 4,707 | 2,174 | 2,545 | 2,897 | 1,730 |
| 28 | TOTAL NET WORTH | 7,689 | 6,609 | 4,076 | 4,447 | 4,799 | 3,632 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 10,896 | 6,786 | 4,319 | 4,527 | 4,944 | 3,642 |

TABLEAU 2.3 Bilan des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre - BÂTIMENT ET TRAVAUX PUBLICS - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|-------|-------|-------|------|------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 3,908 | 4,218 | 4,628 | 5,147 | - | - | Encaisse et dépôts | 1 |
| 1 | 1 | 1 | 1 | - | - | Débiteurs | 2 |
| 11 | 5 | 24 | 12 | - | - | Revenus courus et frais payés d'avance | 3 |
| - | - | - | - | - | - | Avances | 4 |
| - | 103 | - | - | - | - | Titres | 5 |
| - | - | - | - | - | - | Autre actif financier | 6 |
| 3,920 | 4,327 | 4,653 | 5,160 | - | - | TOTAL, ACTIF FINANCIER | 7 |
| - | - | - | - | - | - | STOCKS | 8 |
| - | - | - | - | - | - | IMMOBILISATIONS - NETTES | 9 |
| - | - | - | - | - | - | FRAIS DIFFÉRÉS | 10 |
| - | - | - | - | - | - | AUTRE ACTIF | 11 |
| 3,920 | 4,327 | 4,653 | 5,160 | - | - | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| - | - | - | - | - | - | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 9 | 11 | 3 | 4 | - | - | Créditeurs | 15 |
| - | - | - | - | - | - | Dépenses courues et crédits reportés | 16 |
| - | - | - | - | - | - | Avances | 17 |
| - | - | - | - | - | - | Obligations | 18 |
| - | - | - | - | - | - | Autres titres | 19 |
| - | - | - | - | - | - | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| - | - | - | - | - | - | Autre passif | 22 |
| 9 | 11 | 3 | 4 | - | - | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 1,902 | 1,902 | 1,902 | - | - | - | Capital-actions | 24 |
| 1,902 | 1,902 | 1,902 | - | - | - | Détenu par les: | |
| - | - | - | - | - | - | Administrations publiques et entreprises publiques | 25 |
| - | - | - | - | - | - | Entreprises privées | 26 |
| 2,009 | 2,414 | 2,748 | 5,156 | - | - | Excédent | 27 |
| 3,911 | 4,316 | 4,650 | 5,156 | - | - | TOTAL, AVOIR NET | 28 |
| 3,920 | 4,327 | 4,653 | 5,160 | - | - | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.3 Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31 - MINES, QUARRIES AND OIL WELLS - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|---------------------------|---|-----------|-----------|-----------|-----------|-----------|-----------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 166,892 | 36,650 | 68,299 | 119,669 | 146,431 | 69,572 |
| 2 | Receivables | 135,647 | 148,778 | 181,312 | 176,110 | 249,610 | 223,239 |
| 3 | Accrued revenue and prepaid expenses | 2,866 | 4,708 | 4,777 | 4,991 | 4,798 | 4,661 |
| 4 | Advances | 820 | 725 | 1,955 | 2,629 | 3,488 | 11,923 |
| 5 | Securities | 4,526 | 27,388 | 60,042 | 98,704 | 115,425 | 123,033 |
| 6 | Other financial assets | 8,232 | 32,849 | 21,944 | 26,717 | 34,744 | 39,054 |
| 7 | TOTAL FINANCIAL ASSETS | 318,983 | 251,098 | 338,329 | 428,820 | 554,496 | 471,482 |
| 8 | INVENTORIES | 43,852 | 193,098 | 182,203 | 166,564 | 140,727 | 104,535 |
| 9 | NET FIXED ASSETS | 1,234,341 | 1,810,341 | 2,211,774 | 3,040,272 | 2,854,724 | 2,723,107 |
| 10 | DEFERRED CHARGES | 135,376 | 103,644 | 113,974 | 132,096 | 134,386 | 138,567 |
| 11 | OTHER ASSETS | - | - | - | 513 | - | - |
| 12 | TOTAL ASSETS | 1,732,552 | 2,358,181 | 2,846,280 | 3,768,265 | 3,684,333 | 3,437,691 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 1,430 | 252 | 218 | 1,503 | 190 | 339 |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 150,956 | 206,853 | 198,212 | 240,487 | 240,698 | 317,883 |
| 16 | Accrued expenses and deferred credits | 244 | 438 | 48,002 | 101,880 | 111,752 | 81,160 |
| 17 | Advances | 990,855 | 1,221,235 | 1,685,607 | 1,944,448 | 2,326,527 | 2,502,251 |
| 18 | Bonds and debentures | 91,899 | 104,673 | 102,605 | 469,510 | 532,814 | 46,498 |
| 19 | Other securities | 27,427 | 9,593 | 20,669 | 34,256 | 33,623 | 30,018 |
| 20 | Deposits | - | - | - | 1,488 | - | - |
| 21 | Minority interests | 142 | 168,586 | 151,037 | 131,494 | 84,387 | 30,769 |
| 22 | Other liabilities | 3,377 | 40,985 | 33,581 | 38,595 | 155,830 | 150,901 |
| 23 | TOTAL LIABILITIES | 1,266,330 | 1,752,615 | 2,239,931 | 2,963,661 | 3,485,821 | 3,159,819 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 204,097 | 233,397 | 272,097 | 551,577 | 630,035 | 682,202 |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | 204,097 | 233,397 | 272,097 | 438,398 | 519,998 | 569,637 |
| 26 | Private enterprises | - | - | - | 113,179 | 110,037 | 112,565 |
| 27 | Surplus | 262,125 | 372,169 | 334,252 | 253,027 | (431,523) | (404,330) |
| 28 | TOTAL NET WORTH | 466,222 | 605,566 | 606,349 | 804,604 | 198,512 | 277,872 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 1,732,552 | 2,358,181 | 2,846,280 | 3,768,265 | 3,684,333 | 3,437,691 |

TABLEAU 2.3 Bilan des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre - MINES, CARRIÈRES ET PUITES DE PÉTROLE - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|-----------|-----------|-----------|-----------|-----------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 104,801 | 120,973 | 111,814 | 56,405 | 127,857 | 50,594 | Encaisse et dépôts | 1 |
| 142,743 | 126,356 | 220,621 | 160,945 | 169,742 | 153,268 | Débiteurs | 2 |
| 2,348 | 1,188 | 19,535 | 38,817 | 43,780 | 37,054 | Revenus courus et frais payés d'avance | 3 |
| 7,400 | 1,486 | 10,157 | 11,335 | 3,576 | 20,467 | Avances | 4 |
| 204,868 | 205,731 | 743,284 | 790,666 | 861,714 | 624,308 | Titres | 5 |
| 26,550 | 61,460 | 23,251 | 1,261 | 13,061 | 10,184 | Autre actif financier | 6 |
| 488,710 | 517,194 | 1,128,662 | 1,059,429 | 1,219,730 | 895,875 | TOTAL, ACTIF FINANCIER | 7 |
| 84,784 | 68,972 | 157,798 | 265,909 | 286,480 | 317,328 | STOCKS | 8 |
| 2,667,966 | 2,175,042 | 2,672,245 | 2,561,539 | 2,464,470 | 2,540,116 | IMMOBILISATIONS - NETTES | 9 |
| 73,374 | 44,038 | 30,083 | 30,979 | 32,263 | 37,724 | FRAIS DIFFÉRÉS | 10 |
| 1,527 | 1,425 | 367 | 327 | 289 | 251 | AUTRE ACTIF | 11 |
| 3,316,361 | 2,806,671 | 3,989,155 | 3,918,183 | 4,003,232 | 3,791,294 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| - | - | - | - | - | - | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 147,198 | 107,880 | 98,494 | 108,502 | 80,957 | 65,555 | Créditeurs | 15 |
| 52,809 | 51,129 | 1,959 | 8,203 | 19,016 | 22,928 | Dépenses courues et crédits reportés | 16 |
| 2,445,994 | 2,189,598 | 2,448,754 | 1,306,162 | 1,352,050 | 941,659 | Avances | 17 |
| 45,415 | 30,623 | 30,686 | 29,752 | 28,025 | 41,789 | Obligations | 18 |
| 143,401 | 240,017 | 162,132 | 138,430 | 162,492 | 308,935 | Autres titres | 19 |
| - | - | - | 4,340 | 3,402 | - | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 7,426 | 4,738 | 35,139 | 52,632 | 48,638 | 73,314 | Autre passif | 22 |
| 2,842,243 | 2,623,985 | 2,777,164 | 1,648,021 | 1,694,580 | 1,454,180 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 981,601 | 731,101 | 1,438,881 | 1,322,459 | 1,369,781 | 1,490,497 | Capital-actions | 24 |
| 757,248 | 618,536 | 1,326,316 | 1,137,459 | 1,167,272 | 1,146,188 | Détenu par les: | |
| 224,353 | 112,565 | 112,565 | 185,000 | 202,509 | 344,309 | Administrations publiques et entreprises publiques | 25 |
| (507,483) | (548,415) | (226,890) | 947,703 | 938,871 | 846,617 | Entreprises privées | 26 |
| | | | | | | Excédent | 27 |
| 474,118 | 182,686 | 1,211,991 | 2,270,162 | 2,308,652 | 2,337,114 | TOTAL, AVOIR NET | 28 |
| 3,316,361 | 2,806,671 | 3,989,155 | 3,918,183 | 4,003,232 | 3,791,294 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.3 Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31 - MANUFACTURING - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|---------------------------|---|-----------|-----------|-----------|-----------|-----------|-----------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 118,366 | 174,544 | 122,557 | 111,163 | 157,952 | 132,727 |
| 2 | Receivables | 255,517 | 298,004 | 283,638 | 339,991 | 303,064 | 335,303 |
| 3 | Accrued revenue and prepaid expenses | 15,066 | 13,052 | 9,762 | 8,738 | 10,730 | 9,881 |
| 4 | Advances | 29,946 | 31,926 | 20,428 | 18,826 | 9,427 | 3,237 |
| 5 | Securities | 40,252 | 184,656 | 177,862 | 309,020 | 286,730 | 526,641 |
| 6 | Other financial assets | 2,650 | 8,625 | 6,096 | 4,419 | 7,086 | 4,265 |
| 7 | TOTAL FINANCIAL ASSETS | 461,797 | 710,807 | 620,343 | 792,157 | 774,989 | 1,012,054 |
| 8 | INVENTORIES | 453,464 | 488,555 | 463,072 | 382,994 | 424,926 | 419,187 |
| 9 | NET FIXED ASSETS | 1,283,487 | 1,553,502 | 1,627,292 | 1,372,240 | 1,447,927 | 1,608,750 |
| 10 | DEFERRED CHARGES | 61,217 | 62,230 | 73,896 | 38,784 | 396,310 | 418,829 |
| 11 | OTHER ASSETS | 799 | - | - | 149 | 198 | 126 |
| 12 | TOTAL ASSETS | 2,260,764 | 2,815,094 | 2,784,603 | 2,586,324 | 3,044,350 | 3,458,946 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 2,846 | 5,858 | 1,617 | 1,728 | 3,663 | 3,748 |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 234,271 | 294,530 | 262,712 | 272,996 | 304,529 | 272,093 |
| 16 | Accrued expenses and deferred credits | 22,364 | 30,514 | 41,683 | 16,548 | 21,507 | 60,711 |
| 17 | Advances | 569,976 | 778,316 | 873,715 | 1,038,242 | 1,310,784 | 1,282,355 |
| 18 | Bonds and debentures | 754,299 | 798,029 | 827,578 | 469,945 | 472,743 | 918,499 |
| 19 | Other securities | 48,422 | 63,028 | 68,186 | 98,795 | 115,288 | 54,622 |
| 20 | Deposits | 62 | 104 | - | - | 1,047 | - |
| 21 | Minority interests | 120,049 | 143,833 | 202,794 | 179,520 | 200,296 | 270,008 |
| 22 | Other liabilities | 49,065 | 55,515 | 53,585 | 56,028 | 76,750 | 74,464 |
| 23 | TOTAL LIABILITIES | 1,801,354 | 2,169,727 | 2,331,870 | 2,133,802 | 2,506,607 | 2,936,500 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 839,470 | 915,437 | 991,298 | 1,109,353 | 1,177,873 | 1,324,545 |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | 838,461 | 915,437 | 991,298 | 1,109,353 | 1,175,474 | 1,322,146 |
| 26 | Private enterprises | 1,009 | - | - | - | 2,399 | 2,399 |
| 27 | Surplus | (380,060) | (270,070) | (538,565) | (656,831) | (640,130) | (802,099) |
| 28 | TOTAL NET WORTH | 459,410 | 645,367 | 452,733 | 452,522 | 537,743 | 522,446 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 2,260,764 | 2,815,094 | 2,784,603 | 2,586,324 | 3,044,350 | 3,458,946 |

TABEAU 2.3 Bilan des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre - INDUSTRIES MANUFACTURIÈRES - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|-----------|-----------|-----------|-----------|-----------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 144,107 | 209,427 | 241,913 | 213,756 | 121,764 | 97,510 | Encaisse et dépôts | 1 |
| 325,690 | 314,051 | 293,480 | 237,963 | 260,461 | 210,278 | Débiteurs | 2 |
| 12,905 | 77,182 | 75,222 | 10,508 | 11,994 | 8,088 | Revenus courus et frais payés d'avance | 3 |
| 240,055 | 2,111 | 14,638 | 3,685 | 5,487 | 40,230 | Avances | 4 |
| 453,137 | 745,760 | 809,321 | 645,290 | 592,047 | 495,968 | Titres | 5 |
| 19,877 | 13,241 | 9,532 | 13,008 | 862 | 367 | Autre actif financier | 6 |
| 1,195,771 | 1,361,772 | 1,444,106 | 1,124,210 | 992,615 | 852,441 | TOTAL, ACTIF FINANCIER | 7 |
| 359,254 | 291,988 | 292,311 | 267,362 | 325,216 | 271,359 | STOCKS | 8 |
| 1,530,483 | 1,097,109 | 1,092,537 | 1,079,632 | 1,285,100 | 1,386,037 | IMMOBILISATIONS - NETTES | 9 |
| 387,607 | 364,418 | 9,521 | 5,149 | 9,471 | 20,392 | FRAIS DIFFÉRÉS | 10 |
| 246 | 125 | 268 | 2,741 | 15,343 | 1,014 | AUTRE ACTIF | 11 |
| 3,473,361 | 3,115,412 | 2,838,743 | 2,479,094 | 2,627,745 | 2,531,243 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| 1,361 | 1,156 | 1,120 | 1,588 | 1,486 | 1,782 | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 244,898 | 256,034 | 289,030 | 247,416 | 299,774 | 248,213 | Créditeurs | 15 |
| 138,789 | 154,375 | 134,937 | 43,541 | 53,719 | 83,251 | Dépenses courues et crédits reportés | 16 |
| 1,362,832 | 1,281,184 | 1,354,041 | 642,018 | 793,722 | 1,038,072 | Avances | 17 |
| 651,942 | 429,345 | 230,993 | 211,691 | 198,270 | 199,078 | Obligations | 18 |
| 49,778 | 11,042 | 6,983 | 2,924 | 10,106 | 9,162 | Autres titres | 19 |
| - | - | - | - | - | - | Dépôts | 20 |
| 288,314 | 6,944 | 20,788 | 21,610 | 22,433 | 23,228 | Participation minoritaire | 21 |
| 64,878 | 64,488 | 77,809 | 301,914 | 302,602 | 24,595 | Autre passif | 22 |
| 2,802,792 | 2,204,568 | 2,115,701 | 1,472,702 | 1,682,112 | 1,627,381 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 1,335,924 | 1,338,364 | 1,437,339 | 1,120,223 | 1,210,051 | 1,238,199 | Capital-actions | 24 |
| 1,335,924 | 1,338,364 | 1,437,339 | 1,120,223 | 1,210,051 | 1,238,199 | Détenu par les: | |
| - | - | - | - | - | - | Administrations publiques et entreprises publiques | 25 |
| (665,355) | (427,520) | (714,297) | (113,831) | (264,418) | (334,337) | Entreprises privées | 26 |
| 670,569 | 910,844 | 723,042 | 1,006,392 | 945,633 | 903,862 | TOTAL, AVOIR NET | 28 |
| 3,473,361 | 3,115,412 | 2,838,743 | 2,479,094 | 2,627,745 | 2,531,243 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.3 Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31 - TRANSPORTATION - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|----------------------------------|---|----------------------|------------------|------------------|------------------|------------------|------------------|
| | | thousands of dollars | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 236,495 | 133,230 | 116,088 | 78,773 | 67,519 | 54,290 |
| 2 | Receivables | 71,724 | 83,794 | 79,097 | 80,266 | 134,349 | 163,180 |
| 3 | Accrued revenue and prepaid expenses | 6,942 | 11,042 | 3,377 | 5,106 | 8,828 | 7,649 |
| 4 | Advances | 1,550 | - | - | 412 | 890 | 6,681 |
| 5 | Securities | 187,868 | 200,852 | 215,536 | 170,708 | 601,307 | 635,810 |
| 6 | Other financial assets | 27,297 | 33,270 | 15,728 | 1,480 | 26,877 | 28,243 |
| 7 | TOTAL FINANCIAL ASSETS | 531,876 | 462,188 | 429,826 | 336,745 | 839,770 | 895,853 |
| 8 | INVENTORIES | 54,563 | 53,981 | 54,536 | 48,622 | 52,798 | 67,685 |
| 9 | NET FIXED ASSETS | 1,788,799 | 1,966,906 | 2,235,246 | 1,752,734 | 3,063,464 | 3,437,512 |
| 10 | DEFERRED CHARGES | 40,461 | 4,612 | 5,198 | 8,483 | 25,683 | 34,167 |
| 11 | OTHER ASSETS | 477 | - | - | - | 1,510 | - |
| 12 | TOTAL ASSETS | 2,416,176 | 2,487,687 | 2,724,806 | 2,146,584 | 3,983,225 | 4,435,217 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 30,597 | 2,879 | 4,736 | - | 5,586 | 7,376 |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 119,812 | 147,394 | 159,774 | 139,336 | 248,411 | 277,537 |
| 16 | Accrued expenses and deferred credits | 113,631 | 70,262 | 76,589 | 56,318 | 47,564 | 58,435 |
| 17 | Advances | 567,699 | 595,473 | 609,249 | 228,407 | 665,715 | 913,630 |
| 18 | Bonds and debentures | 905,989 | 898,676 | 872,770 | 805,633 | 838,831 | 821,532 |
| 19 | Other securities | 523 | 52,262 | 229,195 | 384,545 | 434,624 | 543,418 |
| 20 | Deposits | 3,207 | 3,207 | 3,366 | - | - | - |
| 21 | Minority interests | - | - | - | 230 | - | - |
| 22 | Other liabilities | 23,781 | 35,380 | 40,191 | 9,582 | 24,906 | 21,187 |
| 23 | TOTAL LIABILITIES | 1,765,239 | 1,805,533 | 1,995,870 | 1,624,051 | 2,265,637 | 2,643,115 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 433,604 | 430,066 | 464,674 | 319,633 | 526,740 | 528,312 |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | 213,561 | 210,023 | 261,131 | 319,633 | 326,740 | 328,312 |
| 26 | Private enterprises | 220,043 | 220,043 | 203,543 | - | 200,000 | 200,000 |
| 27 | Surplus | 217,333 | 252,088 | 264,262 | 202,900 | 1,190,848 | 1,263,790 |
| 28 | TOTAL NET WORTH | 650,937 | 682,154 | 728,936 | 522,533 | 1,717,588 | 1,792,102 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 2,416,176 | 2,487,687 | 2,724,806 | 2,146,584 | 3,983,225 | 4,435,217 |

TABLEAU 2.3 Bilan des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre - TRANSPORTS - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|-----------|-----------|-----------|-----------|-----------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 65,191 | 75,065 | 27,595 | 76,784 | 21,158 | 41,718 | Encaisse et dépôts | 1 |
| 133,326 | 152,005 | 156,836 | 156,165 | 153,037 | 144,734 | Débiteurs | 2 |
| 6,988 | 8,442 | 12,271 | 9,980 | 6,526 | 8,499 | Revenus courus et frais payés d'avance | 3 |
| 8,117 | 981 | 237 | 16 | 106,740 | 148,750 | Avances | 4 |
| 680,734 | 684,142 | 719,726 | 753,143 | 661,407 | 625,535 | Titres | 5 |
| 29,055 | 42,656 | 142,827 | 173,281 | 139,215 | 125,368 | Autre actif financier | 6 |
| 923,411 | 963,291 | 1,059,492 | 1,169,369 | 1,088,083 | 1,094,604 | TOTAL, ACTIF FINANCIER | 7 |
| 60,820 | 69,467 | 74,745 | 80,439 | 81,123 | 70,291 | STOCKS | 8 |
| 3,442,586 | 3,600,058 | 3,784,448 | 3,915,745 | 4,248,608 | 4,580,766 | IMMOBILISATIONS - NETTES | 9 |
| 50,410 | 46,532 | 17,686 | 22,119 | 39,277 | 19,711 | FRAIS DIFFÉRÉS | 10 |
| - | - | - | 707 | 707 | 707 | AUTRE ACTIF | 11 |
| 4,477,227 | 4,679,348 | 4,936,371 | 5,188,379 | 5,457,798 | 5,766,079 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| 4,713 | 807 | 1,335 | 2,047 | 7,844 | 2,851 | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 195,978 | 239,398 | 237,777 | 263,557 | 273,087 | 275,720 | Créditeurs | 15 |
| 42,210 | 44,599 | 44,049 | 49,168 | 47,180 | 56,902 | Dépenses courues et crédits reportés | 16 |
| 986,615 | 1,323,846 | 1,298,249 | 1,313,947 | 1,452,783 | 1,545,028 | Avances | 17 |
| 804,754 | 770,254 | 752,437 | 831,439 | 830,335 | 840,291 | Obligations | 18 |
| 514,017 | 236,912 | 284,613 | 314,249 | 269,190 | 320,852 | Autres titres | 19 |
| - | - | - | - | - | - | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 36,260 | 34,210 | 47,909 | 61,352 | 57,474 | 35,275 | Autre passif | 22 |
| 2,584,547 | 2,650,026 | 2,666,369 | 2,835,759 | 2,937,893 | 3,076,919 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 528,312 | 528,312 | 539,911 | 530,847 | 532,867 | 515,840 | Capital-actions | 24 |
| 328,312 | 328,312 | 339,911 | 343,961 | 346,366 | 329,339 | Détenu par les: | |
| 200,000 | 200,000 | 200,000 | 186,886 | 186,501 | 186,501 | Administrations publiques et entreprises publiques | 25 |
| 1,364,368 | 1,501,010 | 1,730,091 | 1,821,773 | 1,987,038 | 2,173,320 | Entreprises privées | 26 |
| 1,892,680 | 2,029,322 | 2,270,002 | 2,352,620 | 2,519,905 | 2,689,160 | Excédent | 27 |
| 4,477,227 | 4,679,348 | 4,936,371 | 5,188,379 | 5,457,798 | 5,766,079 | TOTAL, AVOIR NET | 28 |
| | | | | | | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.3 Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31 - COMMUNICATION - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|----------------------------------|---|------------------|------------------|------------------|------------------|------------------|------------------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 40,779 | 55,648 | 72,222 | 76,602 | 75,778 | 100,161 |
| 2 | Receivables | 156,738 | 178,015 | 186,509 | 194,730 | 225,760 | 258,921 |
| 3 | Accrued revenue and prepaid expenses | 13,524 | 18,516 | 23,882 | 25,355 | 25,237 | 24,642 |
| 4 | Advances | 519 | 649 | 7,021 | 20,215 | 48,426 | 65,805 |
| 5 | Securities | 161,166 | 178,118 | 214,407 | 271,565 | 346,254 | 401,352 |
| 6 | Other financial assets | - | 663 | 526 | 178 | - | - |
| 7 | TOTAL FINANCIAL ASSETS | 372,726 | 431,609 | 504,567 | 588,645 | 721,455 | 850,881 |
| 8 | INVENTORIES | 63,254 | 76,351 | 78,820 | 76,109 | 79,737 | 100,678 |
| 9 | NET FIXED ASSETS | 2,752,751 | 3,123,251 | 3,427,732 | 3,439,404 | 3,421,821 | 3,375,601 |
| 10 | DEFERRED CHARGES | 105,065 | 90,154 | 96,442 | 107,813 | 123,699 | 174,218 |
| 11 | OTHER ASSETS | - | - | - | 1,344 | 672 | - |
| 12 | TOTAL ASSETS | 3,293,796 | 3,721,365 | 4,107,561 | 4,213,315 | 4,347,384 | 4,501,378 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 4,652 | 2,710 | 3,798 | 5,345 | 2,065 | 11,046 |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 132,472 | 136,011 | 92,094 | 97,829 | 128,324 | 142,699 |
| 16 | Accrued expenses and deferred credits | 109,572 | 144,032 | 186,340 | 200,627 | 210,932 | 212,950 |
| 17 | Advances | 780,655 | 882,306 | 991,055 | 1,028,434 | 1,176,928 | 1,248,071 |
| 18 | Bonds and debentures | 1,905,613 | 2,018,094 | 2,460,469 | 2,502,822 | 2,401,525 | 2,419,081 |
| 19 | Other securities | - | 157,244 | 39,137 | 57,888 | 44,049 | 22,457 |
| 20 | Deposits | - | - | - | - | - | - |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | 7,288 | 10,906 | 12,514 | 12,750 | 33,100 | 56,756 |
| 23 | TOTAL LIABILITIES | 2,940,252 | 3,351,303 | 3,785,407 | 3,905,695 | 3,996,923 | 4,113,060 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 1,000 | 1,000 | 2,000 | 2,000 | 2,000 | - |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | 510 | 510 | 1,020 | 1,020 | 1,020 | - |
| 26 | Private enterprises | 490 | 490 | 980 | 980 | 980 | - |
| 27 | Surplus | 352,544 | 369,062 | 320,154 | 305,620 | 348,461 | 388,318 |
| 28 | TOTAL NET WORTH | 353,544 | 370,062 | 322,154 | 307,620 | 350,461 | 388,318 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 3,293,796 | 3,721,365 | 4,107,561 | 4,213,315 | 4,347,384 | 4,501,378 |

TABLEAU 2.3 Bilan des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre - **COMMUNICATIONS** - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|----------------------------|------------------|------------------|------------------|------------------|------------------|--|-----------|
| milliers de dollars | | | | | | | |
| ACTIF | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 160,149 | 152,229 | 176,446 | 184,733 | 201,988 | 268,991 | Encaisse et dépôts | 1 |
| 286,764 | 342,497 | 316,620 | 364,036 | 355,569 | 386,845 | Débiteurs | 2 |
| 31,651 | 36,317 | 39,702 | 45,914 | 43,195 | 58,862 | Revenus courus et frais payés d'avance | 3 |
| 110,124 | 89,881 | 74,034 | 70,626 | 1,517,143 | 1,441,266 | Avances | 4 |
| 495,246 | 561,132 | 749,775 | 859,953 | 168,234 | 105,530 | Titres | 5 |
| - | - | - | - | 5,836 | 14,169 | Autre actif financier | 6 |
| 1,083,934 | 1,182,056 | 1,356,577 | 1,525,262 | 2,291,965 | 2,275,663 | TOTAL, ACTIF FINANCIER | 7 |
| 97,524 | 121,971 | 117,357 | 145,862 | 141,735 | 104,037 | STOCKS | 8 |
| 3,402,856 | 3,531,132 | 3,787,017 | 4,062,162 | 1,982,974 | 2,015,589 | IMMOBILISATIONS - NETTES | 9 |
| 131,343 | 103,942 | 41,993 | 31,260 | 18,329 | 16,617 | FRAIS DIFFÉRÉS | 10 |
| - | - | - | - | - | - | AUTRE ACTIF | 11 |
| 4,715,657 | 4,939,101 | 5,302,944 | 5,764,546 | 4,435,003 | 4,411,906 | TOTAL, ACTIF | 12 |
| PASSIF ET AVOIR NET | | | | | | | |
| PASSIF | | | | | | | |
| 1,625 | 14,549 | 41,438 | 36,406 | 33,614 | 48,153 | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 153,571 | 164,889 | 220,123 | 198,421 | 210,831 | 176,585 | Créditeurs | 15 |
| 230,533 | 275,409 | 315,606 | 372,745 | 149,179 | 163,821 | Dépenses courues et crédits reportés | 16 |
| 1,346,565 | 1,413,103 | 1,591,211 | 1,664,168 | 1,963,802 | 2,015,704 | Avances | 17 |
| 2,436,971 | 2,456,153 | 2,613,044 | 2,855,465 | 1,614,428 | 1,406,287 | Obligations | 18 |
| 27,059 | 47,506 | 71,714 | 54,999 | 96,305 | 221,099 | Autres titres | 19 |
| - | - | - | - | - | - | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 68,207 | 77,997 | 113,786 | 152,453 | 198,089 | 240,764 | Autre passif | 22 |
| 4,264,531 | 4,449,606 | 4,966,922 | 5,334,657 | 4,266,248 | 4,272,413 | TOTAL, PASSIF | 23 |
| AVOIR NET | | | | | | | |
| - | - | - | - | 209,567 | 341,049 | Capital-actions | 24 |
| - | - | - | - | 209,567 | 341,049 | Détenu par les: | |
| - | - | - | - | - | - | Administrations publiques et entreprises publiques | 25 |
| 451,126 | 489,495 | 336,022 | 429,889 | (40,812) | (201,556) | Entreprises privées | 26 |
| 451,126 | 489,495 | 336,022 | 429,889 | 168,755 | 139,493 | Excédent | 27 |
| | | | | | | TOTAL, AVOIR NET | 28 |
| 4,715,657 | 4,939,101 | 5,302,944 | 5,764,546 | 4,435,003 | 4,411,906 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.3 Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31 - ELECTRIC POWER - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|----------------------------------|---|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | thousands of dollars | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 556,822 | 1,634,033 | 1,543,657 | 1,484,559 | 1,043,643 | 375,949 |
| 2 | Receivables | 1,069,855 | 1,177,339 | 1,202,112 | 1,313,908 | 1,517,290 | 1,660,724 |
| 3 | Accrued revenue and prepaid expenses | 426,981 | 491,567 | 525,278 | 665,551 | 708,296 | 741,161 |
| 4 | Advances | 3,536 | 7,423 | 48,853 | 69,427 | 61,464 | 70,110 |
| 5 | Securities | 1,133,599 | 1,239,763 | 1,279,626 | 1,537,590 | 2,096,304 | 2,293,843 |
| 6 | Other financial assets | 507,364 | 710,443 | 863,263 | 1,036,164 | 1,132,200 | 1,262,200 |
| 7 | TOTAL FINANCIAL ASSETS | 3,698,157 | 5,260,568 | 5,462,789 | 6,107,199 | 6,559,197 | 6,403,987 |
| 8 | INVENTORIES | 1,155,479 | 1,240,502 | 1,498,387 | 1,402,497 | 1,640,099 | 1,753,411 |
| 9 | NET FIXED ASSETS | 45,568,307 | 51,344,057 | 57,099,115 | 62,467,082 | 66,050,211 | 69,549,731 |
| 10 | DEFERRED CHARGES | 2,790,886 | 2,547,810 | 3,378,731 | 3,549,795 | 4,644,860 | 6,174,816 |
| 11 | OTHER ASSETS | 180,403 | 172,391 | 211,680 | 253,433 | 463,035 | 300,214 |
| 12 | TOTAL ASSETS | 53,393,232 | 60,565,328 | 67,650,702 | 73,780,006 | 79,357,402 | 84,182,159 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 106,186 | 99,722 | 11,050 | 18,101 | 26,285 | 19,238 |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 1,053,856 | 1,178,533 | 1,304,320 | 1,288,204 | 1,398,436 | 1,296,917 |
| 16 | Accrued expenses and deferred credits | 1,481,359 | 1,926,314 | 2,278,727 | 2,630,827 | 2,826,873 | 2,760,384 |
| 17 | Advances | 3,154,388 | 3,467,831 | 3,950,672 | 4,374,038 | 4,553,691 | 5,165,773 |
| 18 | Bonds and debentures | 37,964,638 | 42,856,440 | 47,920,547 | 51,884,838 | 56,115,412 | 58,830,083 |
| 19 | Other securities | 451,068 | 463,428 | 451,565 | 561,783 | 581,497 | 1,198,099 |
| 20 | Deposits | 24,081 | 29,607 | 37,259 | 35,225 | 36,843 | 30,697 |
| 21 | Minority interests | 89,089 | 96,502 | 97,823 | 100,930 | 115,227 | 116,773 |
| 22 | Other liabilities | 176,395 | 164,303 | 230,747 | 284,604 | 303,378 | 631,949 |
| 23 | TOTAL LIABILITIES | 44,501,060 | 50,282,680 | 56,282,710 | 61,178,550 | 65,957,642 | 70,049,913 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 30,004 | 4,404,113 | 4,404,004 | 4,404,004 | 4,404,004 | 4,404,004 |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | 25,004 | 4,399,113 | 4,399,004 | 4,399,004 | 4,399,004 | 4,399,004 |
| 26 | Private enterprises | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 27 | Surplus | 8,862,168 | 5,878,535 | 6,963,988 | 8,197,452 | 8,995,756 | 9,728,242 |
| 28 | TOTAL NET WORTH | 8,892,172 | 10,282,648 | 11,367,992 | 12,601,456 | 13,399,760 | 14,132,246 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 53,393,232 | 60,565,328 | 67,650,702 | 73,780,006 | 79,357,402 | 84,182,159 |

TABLEAU 2.3 Bilan des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre - ÉLECTRICITÉ - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|------------|------------|------------|-------------|-------------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 475,836 | 843,860 | 1,229,249 | 1,344,976 | 1,627,281 | 3,624,442 | Encaisse et dépôts | 1 |
| 1,714,100 | 1,696,576 | 1,811,477 | 2,000,979 | 2,247,686 | 2,532,218 | Débiteurs | 2 |
| 772,753 | 788,734 | 835,249 | 886,280 | 734,056 | 720,185 | Revenus courus et frais payés d'avance | 3 |
| 23,040 | 11,299 | 61,231 | 8,514 | 490,366 | 127,755 | Avances | 4 |
| 2,591,386 | 2,824,423 | 3,721,997 | 3,944,240 | 4,172,034 | 4,321,826 | Titres | 5 |
| 1,205,200 | 1,302,841 | 1,334,076 | 1,398,995 | 1,490,767 | 738,000 | Autre actif financier | 6 |
| 6,782,315 | 7,467,733 | 8,993,279 | 9,583,984 | 10,762,190 | 12,064,426 | TOTAL, ACTIF FINANCIER | 7 |
| 1,860,757 | 1,896,343 | 2,067,064 | 2,091,071 | 2,434,345 | 2,449,003 | STOCKS | 8 |
| 72,831,971 | 76,103,156 | 79,730,830 | 84,331,154 | 90,932,761 | 99,197,089 | IMMOBILISATIONS - NETTES | 9 |
| 5,680,513 | 4,735,098 | 2,550,357 | 2,082,325 | 1,990,621 | 3,464,694 | FRAIS DIFFÉRÉS | 10 |
| 231,721 | 228,015 | 40 | 98 | - | - | AUTRE ACTIF | 11 |
| 87,387,277 | 90,430,345 | 93,341,570 | 98,088,632 | 106,119,917 | 117,175,212 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| 3,801 | 3,415 | 8,084 | - | 2,122 | 607 | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 922,891 | 1,222,577 | 1,711,474 | 2,164,402 | 1,930,750 | 2,223,853 | Créditeurs | 15 |
| 2,867,828 | 3,008,282 | 3,238,119 | 3,538,017 | 3,456,887 | 4,042,465 | Dépenses courues et crédits reportés | 16 |
| 5,169,041 | 6,750,098 | 7,736,149 | 8,844,159 | 10,600,230 | 12,097,944 | Avances | 17 |
| 60,815,716 | 61,229,412 | 60,471,837 | 62,476,394 | 68,037,895 | 74,827,322 | Obligations | 18 |
| 1,984,368 | 1,601,963 | 1,591,670 | 1,047,177 | 1,274,435 | 1,219,135 | Autres titres | 19 |
| 32,117 | 34,556 | 33,718 | 48,632 | 39,735 | 48,982 | Dépôts | 20 |
| 117,364 | 118,322 | 118,797 | 116,440 | 123,690 | 119,973 | Participation minoritaire | 21 |
| 743,885 | 863,203 | 1,125,589 | 1,453,285 | 1,666,327 | 1,979,678 | Autre passif | 22 |
| 72,657,011 | 74,831,828 | 76,035,437 | 79,688,506 | 87,132,071 | 96,559,959 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 4,404,004 | 4,404,004 | 4,682,133 | 4,721,133 | 4,721,133 | 4,721,133 | Capital-actions | 24 |
| 4,399,004 | 4,399,004 | 4,677,133 | 4,716,133 | 4,716,133 | 4,716,133 | Détenu par les: | |
| | | | | | | Administrations publiques et entreprises publiques | 25 |
| 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | Entreprises privées | 26 |
| 10,326,262 | 11,194,513 | 12,624,000 | 13,678,993 | 14,266,713 | 15,894,120 | Excédent | 27 |
| 14,730,266 | 15,598,517 | 17,306,133 | 18,400,126 | 18,987,846 | 20,615,253 | TOTAL, AVOIR NET | 28 |
| 87,387,277 | 90,430,345 | 93,341,570 | 98,088,632 | 106,119,917 | 117,175,212 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.3 Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31 - GAS DISTRIBUTION - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|---------------------------|---|------|---------|---------|---------|-----------|------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | - | 1,610 | 1,620 | 2,095 | 2,897 | - |
| 2 | Receivables | - | 39,993 | 67,041 | 110,488 | 115,504 | - |
| 3 | Accrued revenue and prepaid expenses | - | 23,241 | 29,830 | 37,033 | 43,167 | - |
| 4 | Advances | - | - | - | - | - | - |
| 5 | Securities | - | - | 1,215 | 843 | 1,020 | - |
| 6 | Other financial assets | - | 2,516 | 2,898 | 2,805 | - | - |
| 7 | TOTAL FINANCIAL ASSETS | - | 67,360 | 102,604 | 153,264 | 162,588 | - |
| 8 | INVENTORIES | - | 32,065 | 49,399 | 42,703 | 32,296 | - |
| 9 | NET FIXED ASSETS | - | 287,007 | 395,690 | 599,724 | 940,377 | - |
| 10 | DEFERRED CHARGES | - | 24,621 | 47,643 | 60,860 | 86,165 | - |
| 11 | OTHER ASSETS | - | - | - | - | - | - |
| 12 | TOTAL ASSETS | - | 411,053 | 595,336 | 856,551 | 1,221,426 | - |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | - | - | - | - | - | - |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | - | 61,531 | 93,640 | 138,135 | 146,584 | - |
| 16 | Accrued expenses and deferred credits | - | 2,315 | 6,405 | 5,895 | 9,966 | - |
| 17 | Advances | - | 13,926 | 43,320 | 109,077 | 173,445 | - |
| 18 | Bonds and debentures | - | 175,627 | 227,245 | 218,140 | 266,790 | - |
| 19 | Other securities | - | - | 252 | - | 10,000 | - |
| 20 | Deposits | - | - | - | - | - | - |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | - | 663 | 489 | 4,224 | 13,689 | - |
| 23 | TOTAL LIABILITIES | - | 254,062 | 371,351 | 475,471 | 620,474 | - |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | - | 117,605 | 171,084 | 216,130 | 233,929 | - |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | - | 32,047 | 59,947 | 83,432 | 92,936 | - |
| 26 | Private enterprises | - | 85,558 | 111,137 | 132,698 | 140,993 | - |
| 27 | Surplus | - | 39,386 | 52,901 | 164,950 | 367,023 | - |
| 28 | TOTAL NET WORTH | - | 156,991 | 223,985 | 381,080 | 600,952 | - |
| 29 | TOTAL LIABILITIES AND NET WORTH | - | 411,053 | 595,336 | 856,551 | 1,221,426 | - |

TABLEAU 2.3 Bilan des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre - DISTRIBUTION DE GAZ - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|------|------|---------|---------|-----------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| - | - | - | - | - | 2,992 | Encaisse et dépôts | 1 |
| - | - | - | 50,364 | 53,945 | 117,776 | Débiteurs | 2 |
| - | - | - | - | - | 5,095 | Revenus courus et frais payés d'avance | 3 |
| - | - | - | - | - | 6,973 | Avances | 4 |
| - | - | - | - | - | 129,456 | Titres | 5 |
| - | - | - | - | - | - | Autre actif financier | 6 |
| - | - | - | 50,364 | 53,945 | 262,292 | TOTAL, ACTIF FINANCIER | 7 |
| - | - | - | 4,114 | 4,151 | 103,526 | STOCKS | 8 |
| - | - | - | 855,138 | 891,658 | 2,278,926 | IMMOBILISATIONS - NETTES | 9 |
| - | - | - | - | - | 151,492 | FRAIS DIFFÉRÉS | 10 |
| - | - | - | - | - | - | AUTRE ACTIF | 11 |
| - | - | - | 909,616 | 949,754 | 2,796,236 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| - | - | - | - | - | - | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| - | - | - | 36,466 | 66,189 | 194,033 | Créditeurs | 15 |
| - | - | - | 16,848 | 24,195 | 52,809 | Dépenses courues et crédits reportés | 16 |
| - | - | - | 784,771 | 777,693 | 1,440,689 | Avances | 17 |
| - | - | - | - | - | 350,100 | Obligations | 18 |
| - | - | - | - | - | 605,159 | Autres titres | 19 |
| - | - | - | - | - | - | Dépôts | 20 |
| - | - | - | - | - | 634 | Participation minoritaire | 21 |
| - | - | - | - | - | 13,215 | Autre passif | 22 |
| - | - | - | 838,085 | 868,077 | 2,656,639 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| - | - | - | - | - | 20 | Capital-actions | 24 |
| | | | | | | Détenu par les: | |
| - | - | - | - | - | 16 | Administrations publiques et entreprises publiques | 25 |
| - | - | - | - | - | 4 | Entreprises privées | 26 |
| - | - | - | 71,531 | 81,677 | 139,577 | Excédent | 27 |
| - | - | - | 71,531 | 81,677 | 139,597 | TOTAL, AVOIR NET | 28 |
| - | - | - | 909,616 | 949,754 | 2,796,236 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.3 Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31 - OTHER UTILITIES - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|----------------------------------|---|----------------------|----------------|----------------|----------------|---------------|----------------|
| | | thousands of dollars | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 625 | 357 | 1,110 | 1,704 | 580 | 1,889 |
| 2 | Receivables | 1,016 | 858 | 1,122 | 1,414 | 1,366 | 2,621 |
| 3 | Accrued revenue and prepaid expenses | 780 | 729 | 766 | 841 | 1,035 | 721 |
| 4 | Advances | 14,337 | 14,207 | 15,007 | 16,766 | 17,928 | - |
| 5 | Securities | 915 | 888 | 594 | 1,141 | 1,219 | 14,991 |
| 6 | Other financial assets | - | - | - | - | - | - |
| 7 | TOTAL FINANCIAL ASSETS | 17,673 | 17,039 | 18,599 | 21,866 | 22,128 | 20,222 |
| 8 | INVENTORIES | - | - | - | - | - | - |
| 9 | NET FIXED ASSETS | 18,796 | 17,134 | 14,460 | 14,601 | 14,966 | 4,020 |
| 10 | DEFERRED CHARGES | 108 | 78 | 46 | 64 | 96 | 30 |
| 11 | OTHER ASSETS | - | - | - | - | - | - |
| 12 | TOTAL ASSETS | 36,577 | 34,251 | 33,105 | 36,531 | 37,190 | 24,272 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | - | - | - | - | - | - |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 1,480 | 1,040 | 1,309 | 1,862 | 1,329 | 20,129 |
| 16 | Accrued expenses and deferred credits | 1,190 | 1,134 | 1,114 | 1,097 | 1,265 | - |
| 17 | Advances | 30,697 | 28,227 | 26,745 | 29,308 | 29,200 | - |
| 18 | Bonds and debentures | 5,977 | 5,977 | 5,977 | 5,977 | 5,977 | 5,977 |
| 19 | Other securities | - | - | - | - | - | - |
| 20 | Deposits | - | - | - | - | - | - |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | - | - | - | - | 141 | 70 |
| 23 | TOTAL LIABILITIES | 39,344 | 36,378 | 35,145 | 38,244 | 37,912 | 26,176 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | - | - | - | - | - | - |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | - | - | - | - | - | - |
| 26 | Private enterprises | - | - | - | - | - | - |
| 27 | Surplus | (2,767) | (2,127) | (2,040) | (1,713) | (722) | (1,904) |
| 28 | TOTAL NET WORTH | (2,767) | (2,127) | (2,040) | (1,713) | (722) | (1,904) |
| 29 | TOTAL LIABILITIES AND NET WORTH | 36,577 | 34,251 | 33,105 | 36,531 | 37,190 | 24,272 |

TABLEAU 2.3 Bilan des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre - AUTRES SERVICES D'UTILITÉ PUBLIQUE - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|--------|--------|--------|--------|--------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 1,757 | 1,300 | 1,187 | 973 | 1,605 | 820 | Encaisse et dépôts | 1 |
| 2,509 | 2,660 | 1,502 | 3,505 | 4,023 | 1,957 | Débiteurs | 2 |
| 673 | 658 | 608 | 641 | 508 | 406 | Revenus courus et frais payés d'avance | 3 |
| - | - | - | - | - | - | Avances | 4 |
| 13,831 | 13,218 | 12,556 | 10,828 | 10,108 | 9,322 | Titres | 5 |
| - | - | - | - | - | - | Autre actif financier | 6 |
| 18,770 | 17,836 | 15,853 | 15,947 | 16,244 | 12,505 | TOTAL, ACTIF FINANCIER | 7 |
| - | - | - | - | - | - | STOCKS | 8 |
| 3,985 | 4,087 | 3,727 | 3,417 | 4,468 | 2,337 | IMMOBILISATIONS - NETTES | 9 |
| 5 | 4 | - | - | - | - | FRAIS DIFFÉRÉS | 10 |
| - | - | - | - | - | - | AUTRE ACTIF | 11 |
| 22,760 | 21,927 | 19,580 | 19,364 | 20,712 | 14,842 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| - | - | - | - | - | - | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 1,112 | 963 | 864 | 876 | 2,324 | 1,077 | Créditeurs | 15 |
| - | - | - | - | - | - | Dépenses courues et crédits reportés | 16 |
| 19,786 | 18,573 | 15,647 | 17,927 | 17,417 | 12,476 | Avances | 17 |
| 3,023 | 3,023 | 3,023 | - | - | - | Obligations | 18 |
| - | - | - | - | - | - | Autres titres | 19 |
| - | - | - | - | - | - | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 100 | 100 | 100 | 100 | 100 | 100 | Autre passif | 22 |
| 24,021 | 22,659 | 19,634 | 18,903 | 19,841 | 13,653 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| - | - | - | - | - | - | Capital-actions | 24 |
| - | - | - | - | - | - | Détenu par les: | |
| - | - | - | - | - | - | Administrations publiques et entreprises publiques | 25 |
| - | - | - | - | - | - | Entreprises privées | 26 |
| (1,261) | (732) | (54) | 461 | 871 | 1,189 | Excédent | 27 |
| (1,261) | (732) | (54) | 461 | 871 | 1,189 | TOTAL, AVOIR NET | 28 |
| 22,760 | 21,927 | 19,580 | 19,364 | 20,712 | 14,842 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.3 Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31 - LOGGING - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|----------------------------------|---|------|------|------|------|------|-------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | - | - | - | - | - | 51 |
| 2 | Receivables | - | - | - | - | - | 880 |
| 3 | Accrued revenue and prepaid expenses | - | - | - | - | - | 2 |
| 4 | Advances | - | - | - | - | - | - |
| 5 | Securities | - | - | - | - | - | - |
| 6 | Other financial assets | - | - | - | - | - | - |
| 7 | TOTAL FINANCIAL ASSETS | - | - | - | - | - | 933 |
| 8 | INVENTORIES | - | - | - | - | - | 175 |
| 9 | NET FIXED ASSETS | - | - | - | - | - | 644 |
| 10 | DEFERRED CHARGES | - | - | - | - | - | - |
| 11 | OTHER ASSETS | - | - | - | - | - | - |
| 12 | TOTAL ASSETS | - | - | - | - | - | 1,752 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | - | - | - | - | - | 223 |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | - | - | - | - | - | 190 |
| 16 | Accrued expenses and deferred credits | - | - | - | - | - | - |
| 17 | Advances | - | - | - | - | - | 322 |
| 18 | Bonds and debentures | - | - | - | - | - | - |
| 19 | Other securities | - | - | - | - | - | - |
| 20 | Deposits | - | - | - | - | - | - |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | - | - | - | - | - | 130 |
| 23 | TOTAL LIABILITIES | - | - | - | - | - | 865 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | - | - | - | - | - | 600 |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | - | - | - | - | - | 600 |
| 26 | Private enterprises | - | - | - | - | - | - |
| 27 | Surplus | - | - | - | - | - | 287 |
| 28 | TOTAL NET WORTH | - | - | - | - | - | 887 |
| 29 | TOTAL LIABILITIES AND NET WORTH | - | - | - | - | - | 1,752 |

TABLEAU 2.3 Bilan des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre - EXPLOITATION FORESTIÈRE - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|-------|-------|-------|-------|-------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 126 | 76 | - | - | 36 | 36 | Encaisse et dépôts | 1 |
| 679 | 795 | 1,056 | 1,005 | 1,028 | 1,028 | Débiteurs | 2 |
| 30 | 23 | 17 | 18 | 3 | 3 | Revenus courus et frais payés d'avance | 3 |
| - | - | - | - | - | - | Avances | 4 |
| - | - | - | - | - | - | Titres | 5 |
| - | - | - | - | - | - | Autre actif financier | 6 |
| 835 | 894 | 1,073 | 1,023 | 1,067 | 1,067 | TOTAL, ACTIF FINANCIER | 7 |
| 124 | 119 | 128 | 131 | 68 | 68 | STOCKS | 8 |
| 569 | 520 | 461 | 453 | 326 | 326 | IMMOBILISATIONS - NETTES | 9 |
| - | - | - | - | - | - | FRAIS DIFFÉRÉS | 10 |
| - | - | - | - | - | - | AUTRE ACTIF | 11 |
| 1,528 | 1,533 | 1,662 | 1,607 | 1,461 | 1,461 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| 117 | 211 | 118 | 187 | 56 | 56 | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 199 | 150 | 141 | 212 | 187 | 187 | Créditeurs | 15 |
| - | - | - | - | - | - | Dépenses courues et crédits reportés | 16 |
| 150 | 265 | 521 | 245 | 335 | 335 | Avances | 17 |
| - | - | - | - | - | - | Obligations | 18 |
| - | - | - | - | - | - | Autres titres | 19 |
| - | - | - | - | - | - | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 104 | 91 | 99 | 120 | 107 | 107 | Autre passif | 22 |
| 570 | 717 | 879 | 764 | 685 | 685 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 600 | 600 | 600 | 600 | 600 | 600 | Capital-actions | 24 |
| 600 | 600 | 600 | 600 | 600 | 600 | Détenu par les: | |
| - | - | - | - | - | - | Administrations publiques et entreprises publiques | 25 |
| 358 | 216 | 183 | 243 | 176 | 176 | Entreprises privées | 26 |
| 958 | 816 | 783 | 843 | 776 | 776 | Excédent | 27 |
| 1,528 | 1,533 | 1,662 | 1,607 | 1,461 | 1,461 | TOTAL, AVOIR NET | 28 |
| | | | | | | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.3 Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31 - TRADE - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|---------------------------|---|---------|---------|---------|---------|-----------|-----------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 76,201 | 92,498 | 112,977 | 179,664 | 197,132 | 254,856 |
| 2 | Receivables | 33,502 | 69,853 | 47,288 | 71,365 | 123,865 | 86,558 |
| 3 | Accrued revenue and prepaid expenses | 9,049 | 11,732 | 6,136 | 10,768 | 10,312 | 10,344 |
| 4 | Advances | 594 | 100 | - | 1,272 | 852 | 46,461 |
| 5 | Securities | 138 | 128 | 1,106 | 279 | 330 | 268 |
| 6 | Other financial assets | 1,042 | 34,987 | 65,766 | 105,938 | 112,139 | 54,247 |
| 7 | TOTAL FINANCIAL ASSETS | 120,526 | 209,298 | 233,273 | 369,286 | 444,630 | 452,734 |
| 8 | INVENTORIES | 359,812 | 380,226 | 404,498 | 348,865 | 435,159 | 437,191 |
| 9 | NET FIXED ASSETS | 135,614 | 176,814 | 209,952 | 222,602 | 224,709 | 223,284 |
| 10 | DEFERRED CHARGES | 500 | 556 | 727 | 33,108 | 42,769 | 209 |
| 11 | OTHER ASSETS | - | - | - | - | - | - |
| 12 | TOTAL ASSETS | 616,452 | 766,894 | 848,450 | 973,861 | 1,147,267 | 1,113,418 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 5,552 | 5,607 | 3,882 | 808 | 303 | 1,909 |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 229,697 | 273,199 | 267,312 | 320,606 | 374,870 | 298,534 |
| 16 | Accrued expenses and deferred credits | 8,212 | 5,207 | 5,423 | 5,120 | 11,291 | 12,305 |
| 17 | Advances | 2,581 | 50,773 | 31,885 | 22,277 | 40,801 | 102,049 |
| 18 | Bonds and debentures | - | - | - | - | - | - |
| 19 | Other securities | 100,828 | 29,658 | 69,171 | 45,847 | 45,663 | 45,549 |
| 20 | Deposits | - | - | - | - | - | - |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | 15,777 | 25,646 | 47,624 | 66,149 | 70,213 | 38,835 |
| 23 | TOTAL LIABILITIES | 362,647 | 390,090 | 425,297 | 460,807 | 543,141 | 499,181 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 30,000 | 30,114 | 35,115 | 39,865 | 40,115 | 47,520 |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | 30,000 | 30,114 | 35,115 | 38,395 | 38,522 | 45,805 |
| 26 | Private enterprises | - | - | - | 1,470 | 1,593 | 1,715 |
| 27 | Surplus | 223,805 | 346,690 | 388,038 | 473,189 | 564,011 | 566,717 |
| 28 | TOTAL NET WORTH | 253,805 | 376,804 | 423,153 | 513,054 | 604,126 | 614,237 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 616,452 | 766,894 | 848,450 | 973,861 | 1,147,267 | 1,113,418 |

TABLEAU 2.3 Bilan des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre - COMMERCE - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|-----------|-----------|-----------|---------|-----------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 215,989 | 315,569 | 331,851 | 264,999 | 187,089 | 234,781 | Encaisse et dépôts | 1 |
| 80,782 | 93,169 | 98,242 | 80,775 | 73,972 | 40,460 | Débiteurs | 2 |
| 25,735 | 14,465 | 13,220 | 12,196 | 15,699 | 14,297 | Revenus courus et frais payés d'avance | 3 |
| 48,975 | 54,180 | 36,502 | - | - | - | Avances | 4 |
| 42 | - | - | 55 | 55 | 55 | Titres | 5 |
| 40,239 | 33,126 | 8,242 | 416 | - | - | Autre actif financier | 6 |
| 411,762 | 510,509 | 488,057 | 358,441 | 276,815 | 289,593 | TOTAL, ACTIF FINANCIER | 7 |
| 480,136 | 512,507 | 468,739 | 523,349 | 462,053 | 461,602 | STOCKS | 8 |
| 239,579 | 241,345 | 248,511 | 248,453 | 246,143 | 247,529 | IMMOBILISATIONS - NETTES | 9 |
| 277 | 482 | 5,902 | 5,361 | 382 | 7,761 | FRAIS DIFFÉRÉS | 10 |
| - | - | - | - | - | - | AUTRE ACTIF | 11 |
| 1,131,754 | 1,264,843 | 1,211,209 | 1,135,604 | 985,393 | 1,006,485 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| 29,660 | 46,794 | 256 | 253 | 136 | 520 | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 304,786 | 308,254 | 485,874 | 377,829 | 396,990 | 449,468 | Créditeurs | 15 |
| 11,611 | 10,759 | 11,190 | 3,097 | 1,448 | 1,477 | Dépenses courues et crédits reportés | 16 |
| 83,817 | 110,127 | 6,831 | 44,791 | 38,982 | 3,672 | Avances | 17 |
| - | - | 375 | 3,544 | 2,700 | 2,300 | Obligations | 18 |
| 55,937 | 25,950 | 25,704 | 26,316 | 25,129 | 32,829 | Autres titres | 19 |
| - | - | - | - | - | - | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 37,519 | 16,141 | 17,852 | 19,322 | 19,937 | 20,590 | Autre passif | 22 |
| 523,330 | 518,025 | 548,082 | 475,152 | 485,322 | 510,856 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 47,770 | 48,019 | 56,237 | 44,093 | 37,129 | 37,129 | Capital-actions | 24 |
| 45,932 | 46,059 | 49,501 | 44,093 | 37,129 | 37,129 | Détenu par les: | |
| 1,838 | 1,960 | 6,736 | - | - | - | Administrations publiques et entreprises publiques | 25 |
| 560,654 | 698,799 | 606,890 | 616,359 | 462,942 | 458,500 | Entreprises privées | 26 |
| 608,424 | 746,818 | 663,127 | 660,452 | 500,071 | 495,629 | Excédent | 27 |
| 1,131,754 | 1,264,843 | 1,211,209 | 1,135,604 | 985,393 | 1,006,485 | TOTAL, AVOIR NET | 28 |
| | | | | | | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.3 Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31 - FINANCE, INSURANCE AND REAL ESTATE - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|----------------------------------|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 765,323 | 929,310 | 860,190 | 826,183 | 876,882 | 1,010,478 |
| 2 | Receivables | 191,792 | 315,602 | 270,412 | 262,496 | 180,383 | 193,272 |
| 3 | Accrued revenue and prepaid expenses | 263,636 | 301,647 | 349,329 | 362,082 | 530,161 | 531,979 |
| 4 | Advances | 2,435,250 | 2,926,628 | 3,119,339 | 3,436,202 | 3,698,209 | 4,074,572 |
| 5 | Securities | 13,849,229 | 16,755,365 | 20,084,251 | 22,546,735 | 25,111,327 | 27,353,006 |
| 6 | Other financial assets | 79,519 | 105,678 | 130,039 | 166,599 | 141,635 | 73,397 |
| 7 | TOTAL FINANCIAL ASSETS | 17,584,749 | 21,334,230 | 24,813,560 | 27,600,297 | 30,538,597 | 33,236,704 |
| 8 | INVENTORIES | 1,549 | 1,726 | 2,530 | 2,115 | 2,968 | 1,685 |
| 9 | NET FIXED ASSETS | 3,246,557 | 3,637,682 | 4,201,496 | 4,513,128 | 4,406,861 | 4,608,022 |
| 10 | DEFERRED CHARGES | 38,502 | 42,127 | 50,293 | 52,684 | 34,182 | 40,034 |
| 11 | OTHER ASSETS | 1,195 | 599 | 633 | 199 | 199 | 194 |
| 12 | TOTAL ASSETS | 20,872,552 | 25,016,364 | 29,068,512 | 32,168,423 | 34,982,807 | 37,886,639 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 5,901 | 9,167 | 9,310 | 115 | 120 | - |
| 14 | Savings deposits | 2,825,104 | 3,200,797 | 3,534,831 | 3,939,181 | 4,676,272 | 5,116,388 |
| 15 | Payables | 197,242 | 245,339 | 233,743 | 228,611 | 245,135 | 270,506 |
| 16 | Accrued expenses and deferred credits | 411,345 | 584,448 | 713,934 | 734,842 | 761,868 | 762,790 |
| 17 | Advances | 14,424,000 | 16,649,559 | 19,078,247 | 21,581,410 | 23,771,832 | 25,787,190 |
| 18 | Bonds and debentures | 1,906,672 | 2,899,389 | 3,859,300 | 3,781,771 | 3,642,465 | 3,749,127 |
| 19 | Other securities | 7,498 | 90,841 | 131,398 | 120,715 | 112,529 | 208,162 |
| 20 | Deposits | 33,602 | 31,580 | 31,502 | 40,913 | 47,343 | 49,561 |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | 697,547 | 892,754 | 1,065,237 | 1,340,282 | 1,734,443 | 1,993,807 |
| 23 | TOTAL LIABILITIES | 20,508,911 | 24,603,874 | 28,657,502 | 31,767,840 | 34,992,007 | 37,937,531 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 160,620 | 162,029 | 166,396 | 181,836 | 188,693 | 207,480 |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | 160,620 | 162,029 | 166,396 | 181,836 | 188,693 | 189,869 |
| 26 | Private enterprises | - | - | - | - | - | 17,611 |
| 27 | Surplus | 203,021 | 250,461 | 244,614 | 218,747 | (197,893) | (258,372) |
| 28 | TOTAL NET WORTH | 363,641 | 412,490 | 411,010 | 400,583 | (9,200) | (50,892) |
| 29 | TOTAL LIABILITIES AND NET WORTH | 20,872,552 | 25,016,364 | 29,068,512 | 32,168,423 | 34,982,807 | 37,886,639 |

TABLEAU 2.3 Bilan des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre - FINANCES, ASSURANCES ET AFFAIRES IMMOBILIÈRES - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|------------|------------|------------|------------|------------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 1,496,800 | 1,572,755 | 2,092,433 | 1,479,974 | 969,827 | 998,669 | Encaisse et dépôts | 1 |
| 203,470 | 242,452 | 300,555 | 275,693 | 295,124 | 298,531 | Débiteurs | 2 |
| 575,341 | 624,950 | 669,750 | 763,039 | 262,146 | 805,961 | Revenus courus et frais payés d'avance | 3 |
| 4,799,262 | 5,657,100 | 5,995,990 | 6,366,657 | 6,538,955 | 6,917,060 | Avances | 4 |
| 29,908,091 | 32,646,039 | 35,678,395 | 40,105,488 | 43,730,088 | 45,638,900 | Titres | 5 |
| 40,954 | 37,149 | 64,731 | 36,141 | 586,483 | 122,948 | Autre actif financier | 6 |
| 37,023,918 | 40,780,445 | 44,801,854 | 49,026,992 | 52,382,623 | 54,782,069 | TOTAL, ACTIF FINANCIER | 7 |
| 1,897 | 1,518 | 1,674 | 1,859 | 3,000 | 2,312 | STOCKS | 8 |
| 4,813,572 | 5,095,338 | 5,001,950 | 5,855,271 | 6,174,441 | 6,587,601 | IMMOBILISATIONS - NETTES | 9 |
| 42,883 | 45,322 | 60,820 | 91,879 | 95,549 | 103,588 | FRAIS DIFFÉRÉS | 10 |
| 199 | 199 | 150 | 126 | 59,230 | 20,021 | AUTRE ACTIF | 11 |
| 41,882,469 | 45,922,822 | 49,866,448 | 54,976,127 | 58,714,843 | 61,495,591 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| - | 287 | 225 | 435 | 17,445 | 17,137 | Découverts bancaires | 13 |
| 5,820,482 | 7,287,283 | 8,263,369 | 8,693,399 | 9,082,867 | 9,531,745 | Dépôts d'épargne | 14 |
| 283,392 | 293,506 | 312,986 | 383,616 | 387,269 | 705,703 | Créditeurs | 15 |
| 773,091 | 915,743 | 976,153 | 1,156,209 | 1,220,948 | 1,212,265 | Dépenses courues et crédits reportés | 16 |
| 29,280,214 | 31,493,397 | 33,994,323 | 37,514,477 | 40,471,522 | 42,716,153 | Avances | 17 |
| 3,635,703 | 3,602,526 | 3,404,366 | 3,399,733 | 3,525,034 | 3,246,990 | Obligations | 18 |
| 187,567 | 204,834 | 211,823 | 284,923 | 377,117 | 699,818 | Autres titres | 19 |
| 54,104 | 65,446 | 68,841 | 691,977 | 421,339 | 56,679 | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 2,281,980 | 2,222,411 | 2,469,256 | 2,626,326 | 2,906,747 | 3,222,642 | Autre passif | 22 |
| 42,316,533 | 46,085,433 | 49,701,342 | 54,751,095 | 58,410,288 | 61,409,132 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 208,898 | 196,909 | 526,207 | 502,636 | 533,636 | 505,636 | Capital-actions | 24 |
| 191,288 | 185,513 | 525,511 | 501,940 | 532,940 | 504,941 | Détenu par les: | |
| 17,610 | 11,396 | 696 | 696 | 696 | 695 | Administrations publiques et entreprises publiques | 25 |
| (642,962) | (359,520) | (361,101) | (277,604) | (229,081) | (419,177) | Entreprises privées | 26 |
| (434,064) | (162,611) | 165,106 | 225,032 | 304,555 | 86,459 | Excédent | 27 |
| | | | | | | TOTAL, AVOIR NET | 28 |
| 41,882,469 | 45,922,822 | 49,866,448 | 54,976,127 | 58,714,843 | 61,495,591 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.3 Provincial and Territorial Government Business Enterprise Balance Sheet, by Industry, as at the End of the Fiscal Year Nearest to December 31 - COMMUNITY BUSINESS AND PERSONAL SERVICE INDUSTRIES
- Concluded

| | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|---------------------------|---|----------------------|-----------|-----------|-----------|-----------|-----------|
| No. | | | | | | | |
| | | thousands of dollars | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 110,715 | 109,027 | 113,970 | 139,715 | 180,015 | 197,266 |
| 2 | Receivables | 32,291 | 49,934 | 46,274 | 79,329 | 85,285 | 140,734 |
| 3 | Accrued revenue and prepaid expenses | 4,987 | 4,828 | 8,862 | 19,707 | 58,038 | 29,361 |
| 4 | Advances | 14 | 6,494 | 6,486 | 1,487 | 1,086 | 15,544 |
| 5 | Securities | 1,125 | 2,805 | 1,980 | 2,247 | 2,638 | 2,822 |
| 6 | Other financial assets | - | 4,433 | - | 27 | 7,699 | 12,512 |
| 7 | TOTAL FINANCIAL ASSETS | 149,132 | 177,521 | 177,572 | 242,512 | 334,761 | 398,239 |
| 8 | INVENTORIES | 782 | 944 | 1,703 | 9,043 | 2,760 | 9,060 |
| 9 | NET FIXED ASSETS | 1,054,915 | 1,126,202 | 1,170,229 | 1,266,562 | 1,432,945 | 1,707,268 |
| 10 | DEFERRED CHARGES | 64,768 | 92,721 | 135,774 | 168,234 | 197,759 | 99,752 |
| 11 | OTHER ASSETS | - | 558 | 655 | 799 | 841 | 134,535 |
| 12 | TOTAL ASSETS | 1,269,597 | 1,397,946 | 1,485,933 | 1,687,150 | 1,969,066 | 2,348,854 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | - | 133 | 25 | 55 | 111 | 152 |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 42,592 | 51,546 | 71,867 | 135,172 | 166,401 | 258,953 |
| 16 | Accrued expenses and deferred credits | 36,288 | 70,820 | 102,612 | 131,051 | 108,572 | 112,422 |
| 17 | Advances | 485,440 | 509,960 | 504,965 | 528,400 | 776,707 | 781,431 |
| 18 | Bonds and debentures | 150,000 | 172,001 | 202,000 | 202,460 | 162,294 | 234,920 |
| 19 | Other securities | 658 | 1,680 | 2,125 | 3,099 | 6,804 | 70,354 |
| 20 | Deposits | 28 | 149 | 125 | 114 | 117 | 1,266 |
| 21 | Minority interests | - | - | - | 2,160 | 1,294 | 2,296 |
| 22 | Other liabilities | 58,565 | 78,260 | 95,658 | 91,972 | 91,601 | 94,980 |
| 23 | TOTAL LIABILITIES | 773,571 | 884,549 | 979,377 | 1,094,483 | 1,313,901 | 1,556,774 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 1,076 | 37,076 | 37,076 | 46,276 | 46,226 | 73,951 |
| Held by: | | | | | | | |
| 25 | Public administrations and government enterprises | 1,076 | 37,076 | 37,076 | 46,276 | 46,226 | 73,951 |
| 26 | Private enterprises | - | - | - | - | - | - |
| 27 | Surplus | 494,950 | 476,321 | 469,480 | 546,391 | 608,939 | 718,129 |
| 28 | TOTAL NET WORTH | 496,026 | 513,397 | 506,556 | 592,667 | 655,165 | 792,080 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 1,269,597 | 1,397,946 | 1,485,933 | 1,687,150 | 1,969,066 | 2,348,854 |

TABEAU 2.3 Bilan des entreprises publiques provinciales et territoriales, par groupe d'activités, à la fin de l'exercice clos le plus près du 31 décembre - SERVICES SOCIOCULTURELS COMMERCIAUX ET PERSONNELS - fin

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|-----------|-----------|-----------|-----------|-----------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 238,120 | 157,160 | 211,369 | 176,995 | 231,634 | 183,854 | Encaisse et dépôts | 1 |
| 215,424 | 164,636 | 124,395 | 118,639 | 107,138 | 80,317 | Débiteurs | 2 |
| 30,071 | 27,688 | 20,528 | 20,151 | 18,049 | 25,982 | Revenus courus et frais payés d'avance | 3 |
| 13,686 | 459 | 123 | 96 | 87 | 86 | Avances | 4 |
| 53,644 | 55,820 | 29,427 | 24,977 | 20,000 | - | Titres | 5 |
| 7,718 | 3,057 | 40,687 | 45,419 | 46,978 | 47,830 | Autre actif financier | 6 |
| 558,663 | 408,820 | 426,529 | 386,277 | 423,886 | 338,069 | TOTAL, ACTIF FINANCIER | 7 |
| 1,676 | 1,193 | 5,023 | 15,448 | 4,696 | 1,165 | STOCKS | 8 |
| 1,368,723 | 1,493,742 | 1,731,148 | 2,000,767 | 2,060,741 | 2,132,464 | IMMOBILISATIONS - NETTES | 9 |
| 243,464 | 166,133 | 93,623 | 72,895 | 66,069 | 36,167 | FRAIS DIFFÉRÉS | 10 |
| 7 | 1,201 | 25,509 | 34,124 | 8,249 | 2 | AUTRE ACTIF | 11 |
| 2,172,533 | 2,071,089 | 2,281,832 | 2,509,511 | 2,563,641 | 2,507,867 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| - | 38 | 407 | 60 | - | 141 | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 214,044 | 151,200 | 209,728 | 198,806 | 184,130 | 157,341 | Créditeurs | 15 |
| 270,048 | 171,481 | 121,077 | 80,784 | 74,644 | 72,043 | Dépenses courues et crédits reportés | 16 |
| 143,210 | 55,863 | 110,400 | 334,859 | 416,600 | 446,043 | Avances | 17 |
| 104,825 | 192,942 | 173,276 | 107,316 | 95,307 | 93,498 | Obligations | 18 |
| 577,929 | 448,156 | 408,705 | 399,884 | 389,438 | 310,363 | Autres titres | 19 |
| 1,606 | 3,167 | 4,288 | 4,301 | 4,477 | 5,843 | Dépôts | 20 |
| 651 | - | - | - | - | - | Participation minoritaire | 21 |
| 121,292 | 224,618 | 247,114 | 327,731 | 335,689 | 308,425 | Autre passif | 22 |
| 1,433,605 | 1,247,465 | 1,274,995 | 1,453,741 | 1,500,285 | 1,393,697 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 272,344 | 289,093 | 395,981 | 428,829 | 435,829 | 400,169 | Capital-actions | 24 |
| 272,344 | 289,093 | 377,748 | 411,764 | 418,764 | 400,169 | Détenu par les: | |
| - | - | 18,233 | 17,065 | 17,065 | - | Administrations publiques et entreprises publiques | 25 |
| 466,584 | 534,531 | 610,856 | 626,941 | 627,527 | 714,001 | Entreprises privées | 26 |
| 738,928 | 823,624 | 1,006,837 | 1,055,770 | 1,063,356 | 1,114,170 | Excédent | 27 |
| 2,172,533 | 2,071,089 | 2,281,832 | 2,509,511 | 2,563,641 | 2,507,867 | TOTAL, AVOIR NET | 28 |
| | | | | | | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.4 Detailed Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31, 1991

| No. | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Québec | Ontario | Manitoba |
|-----|---|----------------------|-------------------------------|---------------------|-----------------------|------------|-----------|-----------|
| | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | | |
| | | thousands of dollars | | | | | | |
| | ASSETS | | | | | | | |
| | FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 83,299 | 16,755 | 19,650 | 85,092 | 2,851,676 | 163,428 | 985,033 |
| 2 | Canadian currency | 83,299 | 16,755 | 19,650 | 85,092 | 2,851,676 | 163,428 | 985,033 |
| 3 | Cash on hand and on deposit including short term investments | 79,026 | 16,560 | 15,377 | 69,414 | 2,838,233 | 163,423 | 698,548 |
| 4 | Cash with provincial and territorial governments | 4,273 | 195 | 4,273 | 15,678 | 13,443 | 5 | 286,485 |
| 5 | Foreign currencies | - | - | - | - | - | - | - |
| 6 | Receivables | 123,939 | 4,708 | 94,084 | 190,090 | 1,266,010 | 990,363 | 237,863 |
| 7 | Trade accounts | 103,894 | 4,708 | 94,084 | 162,690 | 1,208,176 | 974,235 | 220,812 |
| 8 | Governments | - | - | - | 25,074 | 56,143 | 9,540 | 5,371 |
| 9 | Federal government | - | - | - | - | 18,662 | - | - |
| 10 | Provincial and territorial governments | - | - | - | 25,074 | 37,123 | 9,540 | 5,371 |
| 11 | Local governments | - | - | - | - | 358 | - | - |
| 12 | Government business enterprises | 20,045 | - | - | 2,326 | 1,430 | 6,588 | 11,598 |
| 13 | Federal government business enterprises | 20,045 | - | - | 2,326 | - | - | 11,598 |
| 14 | Provincial and territorial government business enterprises | - | - | - | - | 1,430 | 6,588 | - |
| 15 | Other | - | - | - | - | 261 | - | 82 |
| 16 | Accrued revenue and prepaid expenses ¹ | 7,274 | 2,086 | 50,603 | 7,639 | 1,027,541 | 20,341 | 49,972 |
| 17 | Advances | 1,470 | 14,557 | - | 123,206 | 46,972 | 2,040,122 | 5,350 |
| 18 | Governments | - | - | - | - | 38,496 | 2,040,122 | - |
| 19 | Provincial and territorial governments | - | - | - | - | 38,496 | 2,040,122 | - |
| 20 | Local governments | - | - | - | - | - | - | - |
| 21 | Government business enterprises | - | - | - | - | - | - | - |
| 22 | Federal government business enterprises | - | - | - | - | - | - | - |
| 23 | Provincial and territorial government business enterprises | - | - | - | - | - | - | - |
| 24 | Private enterprises | - | - | - | 10,896 | 1,436 | - | 5,350 |
| 25 | Others | 1,470 | 14,557 | - | 112,310 | 7,040 | - | - |
| 26 | Securities | 374,994 | 4,328 | 396,700 | 533,979 | 37,149,993 | 1,374,287 | 1,238,259 |
| 27 | Treasury bills | - | - | - | - | 1,353,000 | 15,000 | - |
| 28 | Federal government | - | - | - | - | 727,000 | 15,000 | - |
| 29 | Provincial and territorial governments | - | - | - | - | 626,000 | - | - |

See footnote(s) at end of table.

TABLEAU 2.4 Bilan détaillé des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre 1991

| Saskat- chewan | Alberta | British Columbia | Yukon | Northwest Territories | Canada Total | | No. |
|------------------------|-----------|--------------------------|-------|---------------------------------|-----------------------|--|-----|
| | | Colombie- Britannique | | Territoires du Nord-Ouest | Total du Canada | | |
| milliers de dollars | | | | | | | |
| ACTIF | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 140,869 | 573,822 | 550,964 | 2,695 | 31,845 | 5,505,128 | Encaisse et dépôts | 1 |
| 140,869 | 573,822 | 504,964 | 2,695 | 31,845 | 5,459,128 | Devise canadienne | 2 |
| 29,269 | 573,822 | 144,964 | 2,695 | 31,845 | 4,663,176 | Encaisse et dépôts y compris les placements à court terme | 3 |
| 111,600 | - | 360,000 | - | - | 795,952 | Dépôts auprès des administrations publiques provinciales et territoriales | 4 |
| - | - | 46,000 | - | - | 46,000 | Devises étrangères | 5 |
| 349,314 | 319,614 | 356,519 | 5,259 | 33,663 | 3,971,426 | Débiteurs | 6 |
| 331,288 | 142,585 | 293,804 | 3,486 | 21,412 | 3,561,174 | Comptes-clients | 7 |
| 3 | 176,710 | 58,238 | - | 337 | 331,416 | Administrations publiques | 8 |
| - | - | - | - | - | 18,662 | Administration publique fédérale | 9 |
| 3 | 176,710 | 25,249 | - | 337 | 279,407 | Administrations publiques provinciales et territoriales | 10 |
| - | - | 32,989 | - | - | 33,347 | Administrations publiques locales | 11 |
| 2,526 | - | 3,962 | 1,773 | 11,914 | 62,162 | Entreprises publiques | 12 |
| - | - | 3,962 | 1,773 | 11,914 | 51,618 | Entreprises publiques fédérales | 13 |
| 2,526 | - | - | - | - | 10,544 | Entreprises publiques provinciales et territoriales | 14 |
| 15,497 | 319 | 515 | - | - | 16,674 | Autres | 15 |
| 91,602 | 184,187 | 242,192 | 274 | 1,305 | 1,685,016 | Revenus courus et frais payés d'avance ¹ | 16 |
| 86,113 | 6,101,100 | 283,697 | - | - | 8,702,587 | Avances | 17 |
| 13,437 | 6,436 | 148,750 | - | - | 2,247,241 | Administrations publiques | 18 |
| 13,437 | - | 148,750 | - | - | 2,240,805 | Administrations publiques provinciales et territoriales | 19 |
| - | 6,436 | - | - | - | 6,436 | Administrations publiques locales | 20 |
| 11,933 | - | - | - | - | 11,933 | Entreprises publiques | 21 |
| - | - | - | - | - | - | Entreprises publiques fédérales | 22 |
| 11,933 | - | - | - | - | 11,933 | Entreprises publiques provinciales et territoriales | 23 |
| 19,416 | 5,159,273 | 125,947 | - | - | 5,322,318 | Entreprises privées | 24 |
| 41,327 | 935,391 | 9,000 | - | - | 1,121,095 | Autres | 25 |
| 2,065,604 | 3,498,032 | 5,316,318 | 1,807 | 3,038 | 51,957,339 | Titres | 26 |
| 61,895 | 115,291 | 1,076,995 | - | - | 2,622,181 | Bons du trésor | 27 |
| 61,895 | 110,291 | 981,126 | - | - | 1,895,312 | Administration publique fédérale | 28 |
| - | 5,000 | 95,869 | - | - | 726,869 | Administrations publiques provinciales et territoriales | 29 |

Voir note(s) à la fin du tableau.

TABLE 2.4 Detailed Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31, 1991 - Continued

| No. | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Québec | Ontario | Manitoba |
|----------------------|--|-------------------|-------------------------------|---------------------|-----------------------|------------|------------|-----------|
| | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | | |
| thousands of dollars | | | | | | | | |
| ASSETS – Continued | | | | | | | | |
| 30 | Bonds and debentures | 240,944 | – | 396,700 | 521,951 | 16,871,775 | 3,115 | 1,019,652 |
| 31 | Governments | – | – | – | 117,989 | 11,295,000 | 779 | 619,031 |
| 32 | Federal government | – | – | – | 117,989 | 1,100,000 | – | 71,169 |
| 33 | Provincial and territorial governments | – | – | – | – | 8,608,000 | 779 | 298,131 |
| 34 | Local governments | – | – | – | – | 1,587,000 | – | 249,731 |
| 35 | Government business enterprises | 240,705 | – | 396,700 | 403,962 | 4,699,000 | 623 | 360,601 |
| 36 | Federal government business enterprises | – | – | – | – | 113,000 | – | – |
| 37 | Provincial and territorial government business enterprises | 240,705 | – | 396,700 | 403,962 | 4,586,000 | 623 | 360,601 |
| 38 | Private enterprises | 239 | – | – | – | 877,775 | 1,713 | 40,020 |
| 39 | Corporations | – | – | – | – | 264,775 | 1,713 | – |
| 40 | Other | 239 | – | – | – | 613,000 | – | 40,020 |
| 41 | Shares | 2,600 | 1,500 | – | 12,028 | 10,649,866 | 150 | 4,681 |
| 42 | Government business enterprises | 2,600 | – | – | – | 164,618 | – | – |
| 43 | Federal government business enterprises | – | – | – | – | – | – | – |
| 44 | Provincial and territorial government business enterprises | 2,600 | – | – | – | 164,618 | – | – |
| 45 | Private enterprises | – | 1,500 | – | 12,028 | 10,485,248 | 150 | 4,681 |
| 46 | Mortgages and agreements for sale | 131,450 | 2,828 | – | – | 2,048,000 | 1,349,066 | 213,750 |
| 47 | Foreign securities | – | – | – | – | 5,984,000 | – | – |
| 48 | Other securities | – | – | – | – | 243,352 | 6,956 | 176 |
| 49 | Governments | – | – | – | – | 3,000 | – | – |
| 50 | Provincial and territorial governments | – | – | – | – | – | – | – |
| 51 | Local governments | – | – | – | – | 3,000 | – | – |
| 52 | Private enterprises | – | – | – | – | 207,589 | – | – |
| 53 | Other | – | – | – | – | 32,763 | 6,956 | 176 |
| 54 | Other financial assets | 5,200 | – | 8,986 | 1,575 | 106,696 | 757,038 | 8,522 |
| 55 | Governments | – | – | – | – | – | – | 800 |
| 56 | Government business enterprises | 5,200 | – | – | – | – | 9,647 | – |
| 57 | Other | – | – | 8,986 | 1,575 | 106,696 | 747,391 | 7,722 |
| 58 | TOTAL FINANCIAL ASSETS | 596,176 | 42,434 | 570,023 | 941,581 | 42,448,888 | 5,345,579 | 2,524,999 |
| 59 | INVENTORIES | 61,365 | 2,666 | 96,420 | 103,542 | 761,424 | 1,920,998 | 85,026 |
| 60 | FIXED ASSETS | 3,110,856 | 102,359 | 3,732,290 | 4,606,979 | 49,816,933 | 50,614,595 | 8,454,551 |
| 61 | Less: | | | | | | | |
| 62 | Accumulated depreciation and depletion | 506,305 | 18,836 | 890,837 | 1,113,985 | 6,815,566 | 9,198,249 | 2,140,117 |
| 63 | FIXED ASSETS – NET | 2,604,551 | 83,523 | 2,841,453 | 3,492,994 | 43,001,367 | 41,416,346 | 6,314,434 |

See footnote(s) at end of table.

TABEAU 2.4 Bilan détaillé des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre 1991

| Saskat- chewan | Alberta | British Columbia | Yukon | Northwest Territories | Canada Total | | No. |
|----------------------|------------|--------------------------|---------|---------------------------------|-----------------------|---|-----|
| | | Colombie- Britannique | | Territoires du Nord-Ouest | Total du Canada | | |
| milliers de dollars | | | | | | | |
| ACTIF – suite | | | | | | | |
| 624,159 | 83,621 | 3,378,100 | - | - | 23,140,017 | Obligations | 30 |
| 169,255 | 42,897 | 2,986,100 | - | - | 15,231,051 | Administrations publiques | 31 |
| 38,551 | 24,403 | 1,771,249 | - | - | 3,123,361 | Administration publique fédérale | 32 |
| 126,187 | 18,494 | 1,213,851 | - | - | 10,265,442 | Administrations publiques provinciales et territoriales | 33 |
| 4,517 | - | 1,000 | - | - | 1,842,248 | Administrations publiques locales | 34 |
| 4,515 | - | 384,000 | - | - | 6,490,106 | Entreprises publiques | 35 |
| - | - | - | - | - | 113,000 | Entreprises publiques fédérales | 36 |
| 4,515 | - | 384,000 | - | - | 6,377,106 | Entreprises publiques provinciales et territoriales | 37 |
| 450,389 | 40,724 | - | - | - | 1,410,860 | Entreprises privées | 38 |
| 446,259 | 40,724 | - | - | - | 753,471 | Corporations | 39 |
| 4,130 | - | 8,000 | - | - | 665,389 | Autres | 40 |
| 1,023,835 | 11,022 | 3,318 | - | - | 11,709,000 | Actions | 41 |
| 629,394 | - | 3,318 | - | - | 799,930 | Entreprises publiques | 42 |
| - | - | - | - | - | - | Entreprises publiques fédérales | 43 |
| 629,394 | - | 3,318 | - | - | 799,930 | Entreprises publiques provinciales et territoriales | 44 |
| 394,441 | 11,022 | - | - | - | 10,909,070 | Entreprises privées | 45 |
| 205,378 | 2,965,023 | 640 | 1,807 | 3,038 | 6,920,980 | Hypothèques et contrats de vente | 46 |
| 49,325 | - | 384,000 | - | - | 6,417,325 | Titres étrangers | 47 |
| 101,012 | 323,075 | 473,265 | - | - | 1,147,836 | Autres titres | 48 |
| - | - | 473,265 | - | - | 476,265 | Administrations publiques | 49 |
| - | - | 473,265 | - | - | 473,265 | Administrations publiques provinciales et territoriales | 50 |
| - | - | - | - | - | 3,000 | Administrations publiques locales | 51 |
| - | 308,227 | - | - | - | 515,816 | Entreprises privées | 52 |
| 101,012 | 14,848 | - | - | - | 155,755 | Autres | 53 |
| 40,000 | 15,228 | 115,621 | - | - | 1,058,866 | Autre actif financier | 54 |
| - | - | 107,662 | - | - | 108,462 | Administrations publiques | 55 |
| - | - | - | - | - | 14,847 | Entreprises publiques | 56 |
| 40,000 | 15,228 | 7,959 | - | - | 935,557 | Autres | 57 |
| 2,773,502 | 10,691,983 | 6,865,311 | 10,035 | 69,851 | 72,880,362 | TOTAL, ACTIF FINANCIER | 58 |
| 416,998 | 144,792 | 167,068 | 3,519 | 17,936 | 3,781,754 | STOCKS | 59 |
| 9,645,263 | 2,061,536 | 16,498,152 | 164,505 | 467,725 | 149,275,744 | IMMOBILISATIONS | 60 |
| 2,648,841 | 450,566 | 4,314,523 | 16,656 | 174,774 | 28,289,255 | Moins: | 61 |
| 6,996,422 | 1,610,970 | 12,183,629 | 147,849 | 292,951 | 120,986,489 | Amortissement et épuisement cumulés | 62 |
| | | | | | | IMMOBILISATIONS – NETTES | 63 |

Voir note(s) à la fin du tableau.

TABLE 2.4 Detailed Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31, 1991 - Continued

| No. | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Québec | Ontario | Manitoba |
|----------------------------------|--|-------------------|-------------------------------|---------------------|-----------------------|------------|------------|-----------|
| | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | | |
| thousands of dollars | | | | | | | | |
| ASSETS - Concluded | | | | | | | | |
| 64 | DEFERRED CHARGES | 30,011 | 831 | 45,837 | 165,842 | 1,176,366 | 1,726,215 | 341,192 |
| 65 | Unamortized bond discount | 12,363 | - | - | 27,532 | 386,277 | 252,000 | 57,425 |
| 66 | Other deferred charges | 17,648 | 831 | 45,837 | 138,310 | 790,089 | 1,474,215 | 283,767 |
| 67 | OTHER ASSETS | - | - | - | 126 | 305 | 707 | - |
| 68 | TOTAL ASSETS | 3,292,103 | 129,454 | 3,553,733 | 4,704,085 | 87,388,350 | 50,409,845 | 9,265,651 |
| LIABILITIES AND NET WORTH | | | | | | | | |
| LIABILITIES | | | | | | | | |
| 69 | Bank overdrafts ² | 1,782 | - | - | 384 | 141 | 147 | 44,956 |
| 70 | Savings deposits ² | - | - | - | - | - | 2,040,122 | - |
| 71 | Payables | 62,625 | 6,832 | 135,610 | 60,754 | 1,298,297 | 1,173,420 | 159,667 |
| 72 | Trade accounts | 54,074 | 6,778 | 134,610 | 56,911 | 1,138,810 | 1,097,334 | 149,327 |
| 73 | Governments | 8,538 | - | 1,000 | 1,516 | 159,487 | 2,450 | 9,913 |
| 74 | Federal government | 5,906 | - | - | - | 43,287 | 2,450 | - |
| 75 | Provincial and territorial governments | 2,632 | - | - | 1,516 | 116,200 | - | 9,913 |
| 76 | Local governments | - | - | 1,000 | - | - | - | - |
| 77 | Government business enterprises | - | - | - | 2,327 | - | 70,578 | - |
| 78 | Federal government business enterprises | - | - | - | 2,327 | - | 70,578 | - |
| 79 | Provincial and territorial government business enterprises | - | - | - | - | - | - | - |
| 80 | Other | 13 | 54 | - | - | - | 3,058 | 427 |
| 81 | Accrued expenses and deferred credits³ | 111,769 | 3,104 | 90,009 | 125,422 | 1,389,773 | 1,607,364 | 643,866 |
| 82 | Advances | 480,971 | 70,639 | 469,724 | 651,169 | 40,210,403 | 2,236,738 | 6,214,859 |
| | From: | | | | | | | |
| 83 | Governments | 176,463 | 28,090 | 199,932 | 376,706 | 23,542,838 | 421,693 | 5,980,247 |
| 84 | Federal government | 72,992 | - | 34,800 | 313,588 | 141,000 | 24,000 | - |
| 85 | Provincial and territorial governments | 103,471 | 28,090 | 165,132 | 63,118 | 23,401,838 | 397,693 | 5,980,247 |
| 86 | Local governments | - | - | - | - | - | - | - |
| 87 | Government business enterprises | 274,738 | 10,782 | - | 140,443 | 234,837 | 1,096,443 | 225,634 |
| 88 | Federal government business enterprises | 274,738 | - | - | 140,443 | - | 1,096,443 | 225,634 |
| 89 | Provincial and territorial government business enterprises | - | 10,782 | - | - | 234,837 | - | - |
| 90 | Chartered banks | 22,881 | 5,436 | 261,592 | 85,435 | 864,707 | 660,959 | 8,605 |
| 91 | Other | 6,889 | 26,331 | 8,200 | 48,585 | 15,568,021 | 57,643 | 373 |

See footnote(s) at end of table.

TABLEAU 2.4 Bilan détaillé des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre 1991

| Saskat- chewan | Alberta | British Columbia | Yukon | Northwest Territories | Canada Total | | No. |
|----------------------------|-------------------|--------------------------|----------------|---------------------------------|-----------------------|--|-----------|
| | | Colombie- Britannique | | Territoires du Nord-Ouest | Total du Canada | | |
| milliers de dollars | | | | | | | |
| 49,755 | 2,135 | 318,265 | 847 | 850 | 3,858,146 | ACTIF - fin | |
| 18,572 | - | 67,980 | - | - | 822,149 | FRAIS DIFFÉRÉS | 64 |
| 31,183 | 2,135 | 250,285 | 847 | 850 | 3,035,997 | Escomptes des obligations non amortis | 65 |
| 2,714 | 18,146 | - | - | - | 21,998 | Autres frais différés | 66 |
| 10,239,391 | 12,468,026 | 19,534,273 | 162,250 | 381,588 | 201,528,749 | AUTRE ACTIF | 67 |
| | | | | | | TOTAL, ACTIF | 68 |
| PASSIF ET AVOIR NET | | | | | | | |
| PASSIF | | | | | | | |
| 3,389 | 1,005 | 18,836 | - | 607 | 71,247 | Découverts bancaires² | 69 |
| - | 7,491,623 | - | - | - | 9,531,745 | Dépôts d'épargne² | 70 |
| 742,835 | 153,731 | 651,840 | 16,654 | 39,988 | 4,502,253 | Créditeurs | 71 |
| 278,364 | 144,414 | 644,104 | 4,881 | 18,718 | 3,728,325 | Comptes-fournisseurs | 72 |
| 455,245 | 9,317 | 7,680 | 11,773 | 21,270 | 688,189 | Administrations publiques | 73 |
| 2,000 | - | - | - | - | 53,643 | Administration publique fédérale | 74 |
| 446,245 | 9,317 | 7,680 | 11,773 | 18,803 | 624,079 | Administrations publiques provinciales et territoriales | 75 |
| 7,000 | - | - | - | 2,467 | 10,467 | Administrations publiques locales | 76 |
| 4,525 | - | - | - | - | 77,430 | Entreprises publiques | 77 |
| 2,000 | - | - | - | - | 74,905 | Entreprises publiques fédérales | 78 |
| 2,525 | - | - | - | - | 2,525 | Entreprises publiques provinciales et territoriales | 79 |
| 4,701 | - | 56 | - | - | 8,309 | Autres | 80 |
| 479,626 | 293,276 | 952,175 | 1,528 | 11,802 | 5,709,714 | Dépenses courues et crédits reportés³ | 81 |
| 5,003,332 | 1,638,235 | 5,071,313 | 58,958 | 151,434 | 62,257,775 | Avances | 82 |
| En provenance des: | | | | | | | |
| 4,781,585 | 854,273 | 4,738,764 | 55,850 | 47,137 | 41,203,578 | Administrations publiques | 83 |
| - | - | - | 49,650 | 105 | 636,135 | Administration publique fédérale | 84 |
| 4,781,585 | 854,273 | 4,738,764 | 6,200 | 47,032 | 40,567,443 | Administrations publiques provinciales et territoriales | 85 |
| - | - | - | - | - | - | Administrations publiques locales | 86 |
| - | 109,108 | - | 3,108 | 94,342 | 2,189,435 | Entreprises publiques | 87 |
| - | 106,317 | - | 3,108 | 94,342 | 1,941,025 | Entreprises publiques fédérales | 88 |
| - | 2,791 | - | - | - | 248,410 | Entreprises publiques provinciales et territoriales | 89 |
| 113,727 | 247,460 | 14,883 | - | 9,955 | 2,295,640 | Banques à charte | 90 |
| 108,020 | 427,394 | 317,666 | - | - | 16,569,122 | Autres | 91 |

Voir note(s) à la fin du tableau.

TABLE 2.4 Detailed Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31, 1991 - Continued

| No. | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | Québec | Ontario | Manitoba |
|---------------------------------------|--|-------------------|-------------------------------|---------------------|-----------------------|------------|------------|-----------|
| | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | | |
| thousands of dollars | | | | | | | | |
| LIABILITIES AND NET WORTH – Continued | | | | | | | | |
| 92 | Bonds and debentures ² | 1,680,294 | 2,897 | 2,326,451 | 2,685,628 | 30,208,525 | 33,390,440 | 680,255 |
| | Issued to: | | | | | | | |
| 93 | Governments | 150,000 | 249 | 100,000 | 1,422,920 | 310,000 | 7,040,000 | 2,855 |
| 94 | Canada Pension Plan Investment Fund | – | – | – | – | – | – | – |
| 95 | Provincial and territorial governments | 150,000 | 249 | 100,000 | 1,422,920 | 310,000 | 7,040,000 | 2,855 |
| 96 | Provincial and territorial government business enterprises | 78,472 | – | – | – | 3,945,409 | – | – |
| 97 | Government–employee trustee pension plans | – | – | – | – | – | 1,292,440 | – |
| 98 | General public | 1,451,822 | 2,648 | 2,226,451 | 1,262,708 | 25,953,116 | 25,058,000 | 677,400 |
| 99 | Canada | 873,722 | 2,648 | 1,692,257 | 755,683 | 10,216,504 | 22,727,000 | 389,000 |
| 100 | United States | 512,465 | – | 534,194 | 382,025 | 11,568,612 | 2,204,000 | 288,400 |
| 101 | Other foreign countries | 65,635 | – | – | 125,000 | 4,168,000 | 127,000 | – |
| 102 | Other securities ² | 162,557 | 19,528 | 248,065 | 7,800 | 2,279,821 | 109,925 | 223,556 |
| | Issued to: | | | | | | | |
| 103 | Provincial and territorial governments | – | 781 | – | – | – | – | 22,000 |
| 104 | Others | 162,557 | 18,747 | 248,065 | 7,800 | 2,279,821 | 109,925 | 3,456 |
| 105 | Deposits | – | – | 2,000 | 639 | 51,795 | 175 | 48 |
| | Due to: | | | | | | | |
| 106 | Provincial and territorial government business enterprises | – | – | – | – | – | – | – |
| 107 | Others | – | – | 2,000 | 639 | 51,795 | 175 | 48 |
| 108 | Minority interest | 119,973 | – | – | – | 23,862 | – | – |
| 109 | Other liabilities | 9,855 | 1,370 | 15,218 | 384,262 | 307,192 | 1,577,347 | 721,565 |
| 110 | Contractors' holdbacks | – | – | – | 26,728 | 58,476 | 14,078 | 7,493 |
| 111 | Income tax | 6,820 | – | – | – | 13,215 | – | – |
| 112 | Miscellaneous | 3,035 | 1,370 | 15,218 | 357,534 | 235,501 | 1,563,269 | 714,072 |
| 113 | TOTAL LIABILITIES | 2,629,826 | 104,370 | 3,287,077 | 3,916,058 | 75,769,809 | 42,135,678 | 8,688,772 |
| NET WORTH | | | | | | | | |
| 114 | Capital Stock | 31,861 | 5 | 1 | 305 | 6,260,360 | 316,750 | 79,582 |
| | Held by: | | | | | | | |
| 115 | Provincial and territorial governments | 24,361 | 5 | 1 | 305 | 6,260,340 | 316,750 | 74,317 |
| 116 | Local governments | – | – | – | – | – | – | – |
| 117 | Federal government business enterprises | – | – | – | – | – | – | – |
| 118 | Provincial and territorial government business enterprises | 2,500 | – | – | – | 16 | – | 5,265 |
| 119 | Others | 5,000 | – | – | – | 4 | – | – |

See footnote(s) at end of table.

TABLEAU 2.4 Bilan détaillé des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre 1991

| Saskat- chewan | Alberta | British Columbia | Yukon | Northwest Territories | Canada Total | | No. |
|---------------------|------------|--------------------------|--------|---------------------------------|-----------------------|--|-----|
| | | Colombie- Britannique | | Territoires du Nord-Ouest | Total du Canada | | |
| milliers de dollars | | | | | | | |
| 403,404 | 3,162,470 | 6,432,291 | - | 35,000 | 81,007,655 | PASSIF ET AVOIR NET – suite | |
| - | 1,948,798 | - | - | - | 10,974,822 | Obligations² | 92 |
| - | - | 851,373 | - | - | 851,373 | Émises: | |
| - | 1,948,798 | - | - | - | 10,974,822 | Aux administrations publiques | 93 |
| - | - | - | - | - | - | Fonds de placement du régime de pensions du Canada | 94 |
| - | - | - | - | - | - | Administrations publiques provinciales et territoriales | 95 |
| - | - | - | - | - | 4,023,881 | Aux entreprises publiques provinciales et territoriales | 96 |
| - | - | 2,706,000 | - | - | 3,998,440 | Aux caisses de retraite des fonctionnaires | 97 |
| 403,404 | 1,213,672 | 2,874,918 | - | 35,000 | 61,159,139 | À la collectivité | 98 |
| 403,404 | 1,075,000 | 194,926 | - | 35,000 | 38,365,144 | Au Canada | 99 |
| - | 138,672 | 2,679,992 | - | - | 18,308,360 | Aux États-Unis | 100 |
| - | - | - | - | - | 4,485,635 | À d'autres pays | 101 |
| 125,698 | 226,155 | 302,452 | 21,795 | - | 3,727,352 | Autres titres² | 102 |
| 36,131 | 194,414 | 284,306 | - | - | 537,632 | Émises aux: | |
| 89,567 | 31,741 | 18,146 | 21,795 | - | 2,991,620 | Administrations publiques provinciales et territoriales | 103 |
| - | 8,090 | 48,414 | - | 343 | 111,504 | Autres | 104 |
| - | - | - | - | - | - | Dépôts | 105 |
| - | - | - | - | - | - | Dus aux: | |
| - | 8,090 | 48,414 | - | 343 | 111,504 | Entreprises publiques provinciales et territoriales | 106 |
| - | - | - | - | - | 143,835 | Autres | 107 |
| 505,619 | 66,238 | 2,321,546 | 445 | 8,449 | 5,919,106 | Participation minoritaire | 108 |
| 7,000 | - | 778 | - | 1,256 | 115,809 | Autre passif | 109 |
| - | 520 | - | - | - | 20,555 | Cautionnements des entrepreneurs | 110 |
| 498,619 | 65,718 | 2,320,768 | 445 | 7,193 | 5,782,742 | Impôt sur le revenu | 111 |
| | | | | | | Divers | 112 |
| 7,263,903 | 13,040,823 | 15,798,867 | 99,380 | 247,623 | 172,982,186 | TOTAL, PASSIF | 113 |
| AVOIR NET | | | | | | | |
| 1,355,288 | 444,874 | 686,040 | 39,000 | 43,129 | 9,257,195 | Capital-actions | 114 |
| 340,000 | 103,130 | 499,539 | 39,000 | 43,129 | 7,700,877 | Détenu par les: | |
| - | - | - | - | - | - | Administrations publiques provinciales et territoriales | 115 |
| 144,110 | - | - | - | - | 144,110 | Administrations locales | 116 |
| 526,869 | 341,049 | - | - | - | 875,699 | Entreprises publiques fédérales | 117 |
| 344,309 | 695 | 186,501 | - | - | 536,509 | Entreprises publiques provinciales et territoriales | 118 |
| | | | | | | Autres | 119 |

Voir note(s) à la fin du tableau.

TABLE 2.4 Detailed Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31, 1991 - Concluded

| Year ended 31 December 31, 2007 - Continued | | | | | | | | |
|---|---|-------------------|-------------------------------|---------------------|-----------------------|------------|------------|-----------|
| | | Newfound- land | Prince Edward Island | Nova Scotia | New Brunswick | | | |
| | | | | | | Québec | Ontario | Manitoba |
| No. | | Terre- Neuve | Île-du- Prince- Édouard | Nouvelle- Écosse | Nouveau- Brunswick | | | |
| thousands of dollars | | | | | | | | |
| | LIABILITIES AND NET WORTH – Concluded | | | | | | | |
| 120 | Surplus | 630,416 | 25,079 | 266,655 | 787,722 | 5,358,181 | 7,957,417 | 497,297 |
| 121 | Unappropriated surplus | 411,063 | 6,751 | (49,986) | 438,457 | 4,274,926 | (162,325) | 154,969 |
| 122 | Appropriated surplus | 14 | – | – | 178,329 | 2,700 | 6,753,115 | 232,267 |
| 123 | Contingencies including rate stabilization | – | – | – | 20,827 | – | 1,776,000 | 232,267 |
| 124 | Acquisition of capital assets | – | – | – | – | – | 258,000 | – |
| 125 | Insurance | – | – | – | – | – | 3,115 | – |
| 126 | Debt retirement appropriation | – | – | – | – | – | 4,716,000 | – |
| 127 | Sinking fund | – | – | – | – | – | – | – |
| 128 | Other | 14 | – | – | 157,502 | 2,700 | – | – |
| 129 | Contributed surplus | 219,339 | 18,328 | 316,641 | 170,936 | 1,080,555 | 1,366,627 | 110,061 |
| 130 | Capital contributions | 218,592 | 7,662 | 316,641 | 170,936 | 1,080,351 | 1,366,627 | 110,061 |
| | From: | | | | | | | |
| 131 | Governments | 218,592 | 7,662 | 291,241 | 170,936 | 1,033,894 | 1,356,127 | 110,061 |
| 132 | Federal government | – | – | – | – | – | – | – |
| 133 | Provincial and territorial governments | 218,592 | 7,662 | 291,241 | 170,936 | 826,318 | 1,326,127 | 110,061 |
| 134 | Local governments | – | – | – | – | 207,576 | 30,000 | – |
| 135 | Government business enterprises | – | – | 25,400 | – | 29,172 | – | – |
| 136 | Federal government business enterprises | – | – | – | – | – | – | – |
| 137 | Provincial and territorial government business enterprises | – | – | 25,400 | – | 29,172 | – | – |
| 138 | Others | – | – | – | – | 17,285 | 10,500 | – |
| 139 | Other | 747 | 10,666 | – | – | 204 | – | – |
| 140 | TOTAL NET WORTH | 662,277 | 25,084 | 266,656 | 788,027 | 11,618,541 | 8,274,167 | 576,879 |
| 141 | TOTAL LIABILITIES AND NET WORTH | 3,292,103 | 129,454 | 3,553,733 | 4,704,085 | 87,388,350 | 50,409,845 | 9,265,651 |

¹ Includes accrued interest as follows: P.E.I., 833; N.S., 264; N.B., 491; Qué., 586,000; Ont., 10,753; Man., 18,581; Sask., 45,885; Alta., 147,264; B.C., 97,948; Total, 908,019.

² Includes amounts guaranteed by provinces. See table 1.19.

³ Includes accrued interest as follows: Nfld, 35,177; P.E.I., 3; N.S., 78,310; N.B., 116,312; Qué., 1,029,157; Ont., 973,602; Man., 158,934; Sask., 68,391; Alta., 248,812; B.C., 219,816; Yukon, 997; N.W.T., 5,005; Total, 2,934,516.

TABLEAU 2.4 Bilan détaillé des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre 1991

| Saskat- chewan | Alberta | British Columbia | Yukon | Northwest Territories | Canada Total | | No. |
|---------------------|-------------|--------------------------|---------|---------------------------------|-----------------------|--|-----|
| | | Colombie- Britannique | | Territoires du Nord-Ouest | Total du Canada | | |
| milliers de dollars | | | | | | | |
| 1,620,200 | (1,017,671) | 3,049,366 | 23,870 | 90,836 | 19,289,368 | PASSIF ET AVOIR NET – fin | |
| | | | | | | Excédent | 120 |
| 531,463 | (1,161,426) | 1,052,078 | 21,236 | (48,428) | 5,468,778 | Excédent non affecté | 121 |
| 119,970 | 138,000 | 250,000 | 2,634 | – | 7,677,029 | Excédent affecté | 122 |
| 38,247 | – | 39,000 | 2,263 | – | 2,108,604 | Eventualités comprenant la stabilisation des taux | 123 |
| – | – | – | 371 | – | 258,371 | Acquisition d'immobilisations | 124 |
| – | – | – | – | – | 3,115 | Assurance | 125 |
| – | – | – | – | – | 4,716,000 | Affectations au remboursement de la dette | 126 |
| – | – | – | – | – | – | Fonds d'amortissement | 127 |
| 81,723 | 138,000 | 211,000 | – | – | 590,939 | Autre | 128 |
| 968,767 | 5,755 | 1,747,288 | – | 139,264 | 6,143,561 | Excédent d'apport | 129 |
| 968,767 | 5,755 | 1,443,288 | – | 139,264 | 5,827,944 | Contributions pour immobilisations | 130 |
| 496,745 | – | 1,033,552 | – | 139,264 | 4,858,074 | En provenance des: | |
| 191,247 | – | – | – | – | 191,247 | Administrations publiques | 131 |
| 305,498 | – | 1,033,552 | – | 139,264 | 4,429,251 | Administration publique fédérale | 132 |
| – | – | – | – | – | 237,576 | Administrations publiques provinciales et territoriales | 133 |
| – | – | – | – | – | – | Administrations publiques locales | 134 |
| 472,022 | – | 409,736 | – | – | 936,330 | Entreprises publiques | 135 |
| – | – | – | – | – | – | Entreprises publiques fédérales | 136 |
| 472,022 | – | 409,736 | – | – | 936,330 | Entreprises publiques provinciales et territoriales | 137 |
| – | 5,755 | – | – | – | 33,540 | Autres | 138 |
| – | – | 304,000 | – | – | 315,617 | Autre | 139 |
| 2,975,488 | (572,797) | 3,735,406 | 62,870 | 133,965 | 28,546,563 | TOTAL, AVOIR NET | 140 |
| 10,239,391 | 12,468,026 | 19,534,273 | 162,250 | 381,588 | 201,528,749 | TOTAL, PASSIF ET AVOIR NET | 141 |

¹ Comprend l'intérêt couru suivant: Î.P.E., 833; N.-E., 264; N.-B., 491; Qué., 586 000; Ont., 10 753; Man., 18 581; Sask., 45 885; Alb., 147 264; B.C., 97 948; soit, au total, 908 019.

² Comprend les montants garantis par les provinces. Voir le tableau 1.19.

³ Comprend l'intérêt couru suivant: T.-N., 35 177; Î.P.E., 3; N.-E., 78 310; N.-B., 116 312; Qué., 1 029 157; Ont., 973 602; Man., 158 934; Sask., 68 391; Alb., 248 812; B.C., 219 816; Yukon, 997; T.N.-O., 5 005; soit, au total, 2 934 516.

TABLE 2.5 Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31 - NEWFOUNDLAND

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|-----|--|------|------|------|------|------|------|
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TABLEAU 2.5 Bilan des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre - TERRE-NEUVE

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|-----------|-----------|-----------|-----------|-----------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 59,429 | 55,946 | 59,129 | 63,328 | 84,718 | 83,299 | Encaisse et dépôts | 1 |
| 101,645 | 112,531 | 102,980 | 99,830 | 102,012 | 123,939 | Débiteurs | 2 |
| 9,224 | 11,962 | 12,582 | 10,193 | 11,086 | 7,274 | Revenus courus et frais payés d'avance | 3 |
| 10 | 140 | - | 619 | 690 | 1,470 | Avances | 4 |
| 209,910 | 237,076 | 266,305 | 298,374 | 333,385 | 374,994 | Titres | 5 |
| 5,200 | 5,200 | 5,200 | 5,200 | 5,200 | 5,200 | Autre actif financier | 6 |
| 385,418 | 422,855 | 446,196 | 477,544 | 537,091 | 596,176 | TOTAL, ACTIF FINANCIER | 7 |
| 55,621 | 55,126 | 44,676 | 51,844 | 62,742 | 61,365 | STOCKS | 8 |
| 2,304,013 | 2,327,413 | 2,385,438 | 2,462,425 | 2,563,046 | 2,604,551 | IMMOBILISATIONS - NETTES | 9 |
| 38,765 | 54,106 | 50,782 | 54,165 | 39,623 | 30,011 | FRAIS DIFFÉRÉS | 10 |
| - | 15,592 | 367 | 640 | - | - | AUTRE ACTIF | 11 |
| 2,783,817 | 2,875,092 | 2,927,459 | 3,046,618 | 3,202,502 | 3,292,103 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| 102 | 1,078 | 1,120 | 1,588 | 1,486 | 1,782 | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 52,043 | 55,032 | 80,847 | 88,754 | 62,494 | 62,625 | Créditeurs | 15 |
| 53,136 | 47,953 | 46,898 | 59,318 | 81,658 | 111,769 | Dépenses courues et crédits reportés | 16 |
| 455,059 | 462,307 | 461,595 | 453,102 | 484,152 | 480,971 | Avances | 17 |
| 1,526,344 | 1,473,635 | 1,501,820 | 1,599,066 | 1,564,344 | 1,680,294 | Obligations | 18 |
| 54,525 | 156,614 | 128,351 | 112,093 | 245,877 | 162,557 | Autres titres | 19 |
| 2 | - | - | - | - | - | Dépôts | 20 |
| 117,355 | 118,322 | 118,797 | 116,440 | 123,690 | 119,973 | Participation minoritaire | 21 |
| 30,919 | 19,449 | 33,215 | 38,650 | 13,213 | 9,855 | Autre passif | 22 |
| 2,289,485 | 2,334,390 | 2,372,643 | 2,469,011 | 2,576,914 | 2,629,826 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 55,289 | 55,232 | 55,147 | 31,836 | 31,861 | 31,861 | Capital-actions | 24 |
| 50,289 | 50,232 | 50,147 | 26,836 | 26,861 | 26,861 | Détenu par les: | |
| | | | | | | Administrations publiques et entreprises publiques | 25 |
| 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | Entreprises privées | 26 |
| 439,043 | 485,470 | 499,669 | 545,771 | 593,727 | 630,416 | Excédent | 27 |
| 494,332 | 540,702 | 554,816 | 577,607 | 625,588 | 662,277 | TOTAL, AVOIR NET | 28 |
| 2,783,817 | 2,875,092 | 2,927,459 | 3,046,618 | 3,202,502 | 3,292,103 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.5 Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31 - PRINCE EDWARD ISLAND - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|---------------------------|---|--------|--------|--------|--------|--------|--------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 1,434 | 1,313 | 1,602 | 1,734 | 1,789 | 8,449 |
| 2 | Receivables | 2,232 | 2,302 | 3,487 | 3,566 | 2,085 | 3,707 |
| 3 | Accrued revenue and prepaid expenses | 169 | 124 | 168 | 129 | 144 | 248 |
| 4 | Advances | - | - | - | - | - | - |
| 5 | Securities | 10,187 | 10,076 | 9,104 | 8,101 | 7,230 | 6,865 |
| 6 | Other financial assets | 134 | 50 | 100 | 89 | 619 | 991 |
| 7 | TOTAL FINANCIAL ASSETS | 14,156 | 13,865 | 14,461 | 13,619 | 11,867 | 20,260 |
| 8 | INVENTORIES | 2,902 | 3,092 | 3,298 | 3,227 | 2,996 | 3,421 |
| 9 | NET FIXED ASSETS | 22,024 | 22,891 | 23,527 | 27,053 | 32,855 | 67,487 |
| 10 | DEFERRED CHARGES | 138 | 163 | 128 | 104 | 137 | 121 |
| 11 | OTHER ASSETS | - | - | - | - | - | 57 |
| 12 | TOTAL ASSETS | 39,220 | 40,011 | 41,414 | 44,003 | 47,855 | 91,346 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 752 | 128 | - | - | - | - |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 3,672 | 4,094 | 5,021 | 4,978 | 6,242 | 5,732 |
| 16 | Accrued expenses and deferred credits | 205 | 251 | 261 | 168 | 131 | 913 |
| 17 | Advances | 26,331 | 26,842 | 27,741 | 30,262 | 33,893 | 41,295 |
| 18 | Bonds and debentures | - | - | - | - | - | 301 |
| 19 | Other securities | - | - | - | - | - | 6,355 |
| 20 | Deposits | - | - | - | - | - | - |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | 836 | 817 | 944 | 1,030 | 1,026 | 1,499 |
| 23 | TOTAL LIABILITIES | 31,796 | 32,132 | 33,967 | 36,438 | 41,292 | 56,095 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | - | - | - | - | - | 17,615 |
| Held by: | | | | | | | |
| 25 | Public administrations and government enterprises | - | - | - | - | - | 4 |
| 26 | Private enterprises | - | - | - | - | - | 17,611 |
| 27 | Surplus | 7,424 | 7,879 | 7,447 | 7,565 | 6,563 | 17,636 |
| 28 | TOTAL NET WORTH | 7,424 | 7,879 | 7,447 | 7,565 | 6,563 | 35,251 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 39,220 | 40,011 | 41,414 | 44,003 | 47,855 | 91,346 |

TABEAU 2.5 Bilan des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre - ÎLE-DU-PRINCE-ÉDOUARD - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|----------------------------|---------|---------|---------|---------|---------|--|-----|
| milliers de dollars | | | | | | | |
| ACTIF | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 11,873 | 8,768 | 4,641 | 13,858 | 13,640 | 16,755 | Encaisse et dépôts | 1 |
| 3,378 | 5,460 | 8,299 | 8,754 | 3,790 | 4,708 | Débiteurs | 2 |
| 233 | 363 | 929 | 962 | 1,180 | 2,086 | Revenus courus et frais payés d'avance | 3 |
| 1,739 | 3,756 | 5,868 | 11,049 | 13,322 | 14,557 | Avances | 4 |
| 5,706 | 5,075 | 6,421 | 5,261 | 4,994 | 4,328 | Titres | 5 |
| 3,173 | 2,964 | 3,297 | 57 | - | - | Autre actif financier | 6 |
| 26,102 | 26,386 | 29,455 | 39,941 | 36,926 | 42,434 | TOTAL, ACTIF FINANCIER | 7 |
| 3,934 | 4,398 | 4,647 | 5,386 | 3,356 | 2,666 | STOCKS | 8 |
| 70,925 | 75,674 | 72,852 | 73,746 | 76,654 | 83,523 | IMMOBILISATIONS - NETTES | 9 |
| 74 | 42 | 5,105 | 6,328 | 1,335 | 831 | FRAIS DIFFÉRÉS | 10 |
| - | 60 | 84 | 132 | - | - | AUTRE ACTIF | 11 |
| 101,035 | 106,560 | 112,143 | 125,533 | 118,271 | 129,454 | TOTAL, ACTIF | 12 |
| PASSIF ET AVOIR NET | | | | | | | |
| PASSIF | | | | | | | |
| - | - | 11 | - | - | - | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 5,266 | 6,324 | 10,303 | 9,761 | 6,970 | 6,832 | Créditeurs | 15 |
| 1,617 | 1,555 | 1,268 | 1,784 | 2,079 | 3,104 | Dépenses courues et crédits reportés | 16 |
| 44,636 | 56,061 | 58,213 | 59,682 | 65,118 | 70,639 | Avances | 17 |
| 293 | 3,173 | 3,490 | 3,424 | 2,977 | 2,897 | Obligations | 18 |
| 9,044 | 5,820 | 11,619 | 21,405 | 20,161 | 19,528 | Autres titres | 19 |
| - | - | - | - | - | - | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 1,427 | 1,494 | 1,037 | 1,322 | 1,426 | 1,370 | Autre passif | 22 |
| 62,283 | 74,427 | 85,941 | 97,378 | 98,731 | 104,370 | TOTAL, PASSIF | 23 |
| AVOIR NET | | | | | | | |
| 17,615 | 10,706 | 8,224 | 6,719 | 5 | 5 | Capital-actions | 24 |
| 5 | 5 | 3,447 | 6,718 | 4 | 5 | Détenu par les: | |
| | | | | | | Administrations publiques et entreprises publiques | 25 |
| 17,610 | 10,701 | 4,777 | 1 | 1 | - | Entreprises privées | 26 |
| 21,137 | 21,427 | 17,978 | 21,436 | 19,535 | 25,079 | Excédent | 27 |
| 38,752 | 32,133 | 26,202 | 28,155 | 19,540 | 25,084 | TOTAL, AVOIR NET | 28 |
| 101,035 | 106,560 | 112,143 | 125,533 | 118,271 | 129,454 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.5 Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31 - NOVA SCOTIA - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|----------------------------------|---|----------------------|------------------|------------------|------------------|------------------|------------------|
| | | thousands of dollars | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 85,926 | 31,595 | 43,509 | 50,181 | 82,106 | 27,897 |
| 2 | Receivables | 82,550 | 59,075 | 77,392 | 72,459 | 79,297 | 69,779 |
| 3 | Accrued revenue and prepaid expenses | 29,653 | 30,035 | 36,092 | 42,613 | 33,191 | 36,578 |
| 4 | Advances | 105,029 | 94,787 | 105,459 | 95,833 | 61,059 | 57,819 |
| 5 | Securities | 13,077 | 75,924 | 93,536 | 133,580 | 165,403 | 234,441 |
| 6 | Other financial assets | - | 2,419 | 7,757 | 9,091 | 12,535 | 5,918 |
| 7 | TOTAL FINANCIAL ASSETS | 316,235 | 293,835 | 363,745 | 403,757 | 433,591 | 432,432 |
| 8 | INVENTORIES | 104,310 | 117,828 | 125,741 | 114,690 | 111,479 | 92,538 |
| 9 | NET FIXED ASSETS | 1,085,508 | 1,166,947 | 1,358,506 | 1,503,024 | 1,523,102 | 1,580,798 |
| 10 | DEFERRED CHARGES | 90,648 | 96,275 | 92,068 | 79,879 | 87,941 | 98,039 |
| 11 | OTHER ASSETS | 562 | - | - | - | - | 440 |
| 12 | TOTAL ASSETS | 1,597,263 | 1,674,885 | 1,940,060 | 2,101,350 | 2,156,113 | 2,204,247 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 8,785 | - | - | - | - | 2,954 |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 54,599 | 63,011 | 66,906 | 77,605 | 73,024 | 64,937 |
| 16 | Accrued expenses and deferred credits | 43,877 | 39,799 | 55,935 | 60,045 | 67,645 | 59,148 |
| 17 | Advances | 432,457 | 392,659 | 497,284 | 539,865 | 554,393 | 663,275 |
| 18 | Bonds and debentures | 1,162,204 | 1,219,167 | 1,374,962 | 1,427,598 | 1,502,924 | 1,520,826 |
| 19 | Other securities | - | 1,155 | 15,797 | 28,659 | 24,203 | 14,441 |
| 20 | Deposits | 1,475 | 1,382 | 1,284 | 1,525 | 1,209 | 1,013 |
| 21 | Minority interests | - | - | - | 763 | 2,751 | 3,281 |
| 22 | Other liabilities | 2,926 | 5,047 | 7,884 | 10,161 | 7,788 | 5,455 |
| 23 | TOTAL LIABILITIES | 1,706,323 | 1,722,220 | 2,020,052 | 2,146,221 | 2,233,937 | 2,335,330 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 5,496 | 6,900 | 11,267 | 14,589 | 21,446 | 22,621 |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | 5,496 | 6,900 | 11,267 | 14,589 | 21,446 | 22,621 |
| 26 | Private enterprises | - | - | - | - | - | - |
| 27 | Surplus | (114,556) | (54,235) | (91,259) | (59,460) | (99,270) | (153,704) |
| 28 | TOTAL NET WORTH | (109,060) | (47,335) | (79,992) | (44,871) | (77,824) | (131,083) |
| 29 | TOTAL LIABILITIES AND NET WORTH | 1,597,263 | 1,674,885 | 1,940,060 | 2,101,350 | 2,156,113 | 2,204,247 |

TABLEAU 2.5 Bilan des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre - NOUVELLE-ÉCOSSE - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|-----------|-----------|-----------|-----------|-----------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 29,330 | 23,304 | 68,374 | 21,490 | 84,957 | 19,650 | Encaisse et dépôts | 1 |
| 69,398 | 70,655 | 94,396 | 78,269 | 97,494 | 94,084 | Débiteurs | 2 |
| 49,912 | 40,881 | 49,657 | 50,347 | 49,132 | 50,603 | Revenus courus et frais payés d'avance | 3 |
| 39,209 | 29,586 | 35,263 | - | 415,054 | - | Avances | 4 |
| 251,997 | 279,968 | 320,233 | 362,520 | - | 396,700 | Titres | 5 |
| 1,503 | 1,816 | 1,192 | 405 | 12,781 | 8,986 | Autre actif financier | 6 |
| 441,349 | 446,210 | 569,115 | 513,031 | 659,418 | 570,023 | TOTAL, ACTIF FINANCIER | 7 |
| 77,854 | 101,307 | 85,862 | 106,323 | 109,390 | 96,420 | STOCKS | 8 |
| 1,681,512 | 1,764,450 | 1,924,317 | 2,115,796 | 2,400,674 | 2,841,453 | IMMOBILISATIONS - NETTES | 9 |
| 98,244 | 94,788 | 29,766 | 35,808 | 50,038 | 45,837 | FRAIS DIFFÉRÉS | 10 |
| - | 504 | 693 | 1,118 | - | - | AUTRE ACTIF | 11 |
| 2,298,959 | 2,407,259 | 2,609,753 | 2,772,076 | 3,219,520 | 3,553,733 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| 1,007 | 68 | - | - | - | - | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 50,492 | 72,684 | 119,363 | 99,511 | 123,440 | 135,610 | Créditeurs | 15 |
| 68,313 | 71,436 | 83,526 | 74,092 | 76,554 | 90,009 | Dépenses courues et crédits reportés | 16 |
| 616,264 | 744,824 | 865,917 | 237,098 | 447,628 | 469,724 | Avances | 17 |
| 1,622,016 | 1,655,767 | 1,769,776 | 1,865,768 | 2,095,740 | 2,326,451 | Obligations | 18 |
| 137,106 | 153,166 | 163,049 | 148,975 | 172,922 | 248,065 | Autres titres | 19 |
| 1,305 | 1,279 | 1,360 | 5,947 | 5,145 | 2,000 | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 4,376 | 4,158 | 28,832 | 24,483 | 21,605 | 15,218 | Autre passif | 22 |
| 2,500,879 | 2,703,382 | 3,031,823 | 2,455,874 | 2,943,034 | 3,287,077 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 24,039 | 23,572 | 23,572 | - | 1 | 1 | Capital-actions | 24 |
| 24,039 | 23,572 | 23,572 | - | 1 | 1 | Détenu par les: | |
| - | - | - | - | - | - | Administrations publiques et entreprises publiques | 25 |
| (225,959) | (319,695) | (445,642) | 316,202 | 276,485 | 266,655 | Entreprises privées | 26 |
| (201,920) | (296,123) | (422,070) | 316,202 | 276,486 | 266,656 | Excédent | 27 |
| 2,298,959 | 2,407,259 | 2,609,753 | 2,772,076 | 3,219,520 | 3,553,733 | TOTAL, AVOIR NET | 28 |
| | | | | | | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.5 Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31 - NEW BRUNSWICK - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|----------------------------------|---|----------------------|------------------|------------------|------------------|------------------|------------------|
| | | thousands of dollars | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 43,948 | 171,633 | 21,620 | 37,271 | 29,701 | 31,928 |
| 2 | Receivables | 83,131 | 84,973 | 98,836 | 104,053 | 115,754 | 113,984 |
| 3 | Accrued revenue and prepaid expenses | 2,833 | 2,592 | 4,364 | 5,482 | 4,787 | 26,395 |
| 4 | Advances | 1,715 | 3,157 | 10,769 | 124,872 | 127,032 | 128,526 |
| 5 | Securities | 184,843 | 223,458 | 282,522 | 218,222 | 271,265 | 327,146 |
| 6 | Other financial assets | 4,495 | 8,224 | 7,176 | 5,843 | 3,638 | 2,675 |
| 7 | TOTAL FINANCIAL ASSETS | 320,965 | 494,037 | 425,287 | 495,743 | 552,177 | 630,654 |
| 8 | INVENTORIES | 49,856 | 42,225 | 78,753 | 74,309 | 87,944 | 79,172 |
| 9 | NET FIXED ASSETS | 2,225,564 | 2,374,760 | 2,518,694 | 2,521,972 | 2,534,381 | 2,511,325 |
| 10 | DEFERRED CHARGES | 141,686 | 172,177 | 218,657 | 226,847 | 255,058 | 301,936 |
| 11 | OTHER ASSETS | 195 | 187 | 192 | 199 | 199 | 528 |
| 12 | TOTAL ASSETS | 2,738,266 | 3,083,386 | 3,241,583 | 3,319,070 | 3,429,759 | 3,523,615 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 16,459 | 12,442 | 11,110 | 2,701 | 10,716 | 1,952 |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 88,031 | 69,092 | 60,572 | 57,440 | 79,407 | 39,962 |
| 16 | Accrued expenses and deferred credits | 64,649 | 62,060 | 79,038 | 97,843 | 103,339 | 110,290 |
| 17 | Advances | 632,219 | 636,714 | 656,029 | 683,018 | 673,561 | 675,926 |
| 18 | Bonds and debentures | 1,689,619 | 1,990,299 | 2,032,772 | 2,031,549 | 2,096,974 | 2,157,569 |
| 19 | Other securities | - | - | - | - | - | - |
| 20 | Deposits | 574 | 947 | 1,126 | 1,315 | 1,351 | 1,562 |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | 21,069 | 25,168 | 92,797 | 95,590 | 99,846 | 123,654 |
| 23 | TOTAL LIABILITIES | 2,512,620 | 2,796,722 | 2,933,444 | 2,969,456 | 3,065,194 | 3,110,915 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | - | 527 | 527 | 528 | 308 | 308 |
| Held by: | | | | | | | |
| 25 | Public administrations and government enterprises | - | 527 | 527 | 528 | 308 | 308 |
| 26 | Private enterprises | - | - | - | - | - | - |
| 27 | Surplus | 225,646 | 286,137 | 307,612 | 349,086 | 364,257 | 412,392 |
| 28 | TOTAL NET WORTH | 225,646 | 286,664 | 308,139 | 349,614 | 364,565 | 412,700 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 2,738,266 | 3,083,386 | 3,241,583 | 3,319,070 | 3,429,759 | 3,523,615 |

TABLEAU 2.5 Bilan des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre - NOUVEAU-BRUNSWICK - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|-----------|-----------|-----------|-----------|-----------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 54,441 | 176,760 | 102,840 | 49,380 | 95,758 | 85,092 | Encaisse et dépôts | 1 |
| 118,714 | 127,111 | 137,671 | 149,874 | 158,377 | 190,090 | Débiteurs | 2 |
| 5,273 | 3,917 | 4,385 | 4,858 | 6,208 | 7,639 | Revenus courus et frais payés d'avance | 3 |
| 143,261 | 142,911 | 141,709 | 137,654 | 138,471 | 123,206 | Avances | 4 |
| 360,578 | 408,083 | 441,092 | 528,178 | 516,132 | 533,979 | Titres | 5 |
| 1,575 | 1,575 | 1,575 | 1,575 | 1,575 | 1,575 | Autre actif financier | 6 |
| 683,842 | 860,357 | 829,272 | 871,519 | 916,521 | 941,581 | TOTAL, ACTIF FINANCIER | 7 |
| 83,487 | 85,462 | 88,666 | 95,079 | 100,906 | 103,542 | STOCKS | 8 |
| 2,542,291 | 2,525,008 | 2,554,034 | 2,620,989 | 3,004,776 | 3,492,994 | IMMOBILISATIONS - NETTES | 9 |
| 234,621 | 174,507 | 106,499 | 163,791 | 145,108 | 165,842 | FRAIS DIFFÉRÉS | 10 |
| 206 | 625 | 726 | 1,035 | 127 | 126 | AUTRE ACTIF | 11 |
| 3,544,447 | 3,645,959 | 3,579,197 | 3,752,413 | 4,167,438 | 4,704,085 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| 694 | 956 | - | 477 | 696 | 384 | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 49,855 | 46,000 | 58,489 | 64,399 | 57,607 | 60,754 | Créditeurs | 15 |
| 113,522 | 119,027 | 99,013 | 101,472 | 106,482 | 125,422 | Dépenses courues et crédits reportés | 16 |
| 637,863 | 569,390 | 556,013 | 595,200 | 696,557 | 651,169 | Avances | 17 |
| 2,098,019 | 2,144,497 | 1,990,457 | 2,022,594 | 2,237,444 | 2,685,628 | Obligations | 18 |
| 28,998 | 27,230 | 26,781 | 15 | 9 | 7,800 | Autres titres | 19 |
| 1,602 | 1,864 | 2,332 | 1,817 | 1,251 | 639 | Dépôts | 20 |
| 9 | - | - | - | - | - | Participation minoritaire | 21 |
| 125,514 | 133,589 | 177,785 | 264,237 | 330,383 | 384,262 | Autre passif | 22 |
| 3,056,076 | 3,042,553 | 2,910,870 | 3,050,211 | 3,430,429 | 3,916,058 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 307 | 306 | 307 | 305 | 305 | 305 | Capital-actions | 24 |
| | | | | | | Détenu par les: | |
| 307 | 306 | 307 | 305 | 305 | 305 | Administrations publiques et entreprises publiques | 25 |
| - | - | - | - | - | - | Entreprises privées | 26 |
| 488,064 | 603,100 | 668,020 | 701,897 | 736,704 | 787,722 | Excédent | 27 |
| 488,371 | 603,406 | 668,327 | 702,202 | 737,009 | 788,027 | TOTAL, AVOIR NET | 28 |
| 3,544,447 | 3,645,959 | 3,579,197 | 3,752,413 | 4,167,438 | 4,704,085 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.5 Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31 - QUÉBEC - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|---------------------------|---|------------|------------|------------|------------|------------|------------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 546,906 | 848,319 | 923,014 | 1,078,656 | 747,787 | 922,425 |
| 2 | Receivables | 551,201 | 691,583 | 716,910 | 889,576 | 957,670 | 965,029 |
| 3 | Accrued revenue and prepaid expenses | 453,515 | 515,773 | 583,325 | 674,436 | 862,593 | 875,302 |
| 4 | Advances | 43,055 | 148,035 | 150,559 | 28,581 | 18,537 | 40,338 |
| 5 | Securities | 11,414,042 | 13,534,723 | 15,667,210 | 17,801,244 | 19,690,870 | 21,956,386 |
| 6 | Other financial assets | 76,390 | 95,780 | 110,317 | 141,043 | 29,723 | 174,043 |
| 7 | TOTAL FINANCIAL ASSETS | 13,085,109 | 15,834,213 | 18,151,335 | 20,613,536 | 22,307,180 | 24,933,523 |
| 8 | INVENTORIES | 630,915 | 743,280 | 727,052 | 644,558 | 635,694 | 631,790 |
| 9 | NET FIXED ASSETS | 19,491,163 | 22,661,458 | 25,363,916 | 27,457,268 | 28,483,090 | 28,644,363 |
| 10 | DEFERRED CHARGES | 1,529,884 | 1,291,027 | 1,544,952 | 1,394,074 | 2,103,807 | 2,929,816 |
| 11 | OTHER ASSETS | - | - | - | 513 | 115,076 | 132,799 |
| 12 | TOTAL ASSETS | 34,737,071 | 40,529,978 | 45,787,255 | 50,109,949 | 53,644,847 | 57,272,291 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | - | - | 381 | 1,418 | 3,399 | 998 |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 597,778 | 795,827 | 805,737 | 871,593 | 1,069,805 | 819,237 |
| 16 | Accrued expenses and deferred credits | 606,422 | 734,770 | 814,953 | 900,616 | 882,238 | 983,095 |
| 17 | Advances | 12,827,767 | 15,486,388 | 17,856,835 | 19,688,820 | 22,349,480 | 24,584,695 |
| 18 | Bonds and debentures | 14,211,791 | 15,991,024 | 17,933,765 | 19,054,449 | 19,904,396 | 21,458,684 |
| 19 | Other securities | 306,449 | 356,992 | 353,267 | 505,014 | 484,576 | 586,456 |
| 20 | Deposits | 18,433 | 20,056 | 27,000 | 26,488 | 29,047 | 29,146 |
| 21 | Minority interests | 120,191 | 312,419 | 353,831 | 312,641 | 282,866 | 298,893 |
| 22 | Other liabilities | 201,921 | 255,750 | 265,961 | 319,190 | 424,558 | 427,183 |
| 23 | TOTAL LIABILITIES | 28,890,752 | 33,953,226 | 38,411,730 | 41,680,229 | 45,430,365 | 49,188,387 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 1,000,244 | 5,578,880 | 5,747,950 | 6,170,482 | 6,314,136 | 6,243,806 |
| Held by: | | | | | | | |
| 25 | Public administrations and government enterprises | 999,754 | 5,492,832 | 5,635,833 | 5,922,155 | 6,060,533 | 6,129,526 |
| 26 | Private enterprises | 490 | 86,048 | 112,117 | 248,327 | 253,603 | 114,280 |
| 27 | Surplus | 4,846,075 | 997,872 | 1,627,575 | 2,259,238 | 1,900,346 | 1,840,098 |
| 28 | TOTAL NET WORTH | 5,846,319 | 6,576,752 | 7,375,525 | 8,429,720 | 8,214,482 | 8,083,904 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 34,737,071 | 40,529,978 | 45,787,255 | 50,109,949 | 53,644,847 | 57,272,291 |

TABLEAU 2.5 Bilan des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre - QUÉBEC - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|----------------------------|------------|------------|------------|------------|------------|--|-----|
| milliers de dollars | | | | | | | |
| ACTIF | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 784,104 | 700,994 | 927,369 | 1,354,826 | 1,139,511 | 2,851,676 | Encaisse et dépôts | 1 |
| 965,638 | 914,558 | 877,663 | 924,182 | 1,143,915 | 1,266,010 | Débiteurs | 2 |
| 956,137 | 1,028,128 | 1,016,963 | 1,153,829 | 391,289 | 1,027,541 | Revenus courus et frais payés d'avance | 3 |
| 37,877 | 5,768 | 23,138 | 7,085 | 6,019 | 46,972 | Avances | 4 |
| 24,575,622 | 27,304,313 | 29,665,996 | 32,809,524 | 35,108,802 | 37,149,993 | Titres | 5 |
| 56,277 | 81,921 | 35,940 | 39,269 | 577,283 | 106,696 | Autre actif financier | 6 |
| 27,375,655 | 30,035,682 | 32,547,069 | 36,288,715 | 38,366,819 | 42,448,888 | TOTAL, ACTIF FINANCIER | 7 |
| 628,486 | 577,100 | 568,229 | 645,369 | 704,465 | 761,424 | STOCKS | 8 |
| 29,770,732 | 30,193,982 | 31,801,668 | 34,683,640 | 37,522,763 | 43,001,367 | IMMOBILISATIONS - NETTES | 9 |
| 3,268,642 | 3,052,707 | 1,312,739 | 966,076 | 1,013,706 | 1,176,366 | FRAIS DIFFÉRÉS | 10 |
| 1,612 | 1,550 | 635 | 3,068 | 14,731 | 305 | AUTRE ACTIF | 11 |
| 61,045,127 | 63,861,021 | 66,230,340 | 72,586,868 | 77,622,484 | 87,388,350 | TOTAL, ACTIF | 12 |
| PASSIF ET AVOIR NET | | | | | | | |
| PASSIF | | | | | | | |
| 706 | 769 | 663 | 44 | - | 141 | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 671,612 | 711,936 | 1,242,701 | 1,271,378 | 1,016,044 | 1,298,297 | Créditeurs | 15 |
| 1,005,288 | 1,048,861 | 1,032,564 | 1,226,853 | 1,226,665 | 1,389,773 | Dépenses courues et crédits reportés | 16 |
| 26,638,657 | 28,672,651 | 30,961,966 | 34,456,854 | 36,740,443 | 40,210,403 | Avances | 17 |
| 21,972,571 | 22,350,569 | 21,543,736 | 22,954,536 | 25,662,082 | 30,208,525 | Obligations | 18 |
| 1,578,493 | 1,480,810 | 1,378,926 | 1,378,034 | 1,399,544 | 2,279,821 | Autres titres | 19 |
| 30,497 | 34,039 | 33,147 | 674,236 | 404,429 | 51,795 | Dépôts | 20 |
| 288,965 | 6,944 | 20,788 | 21,610 | 22,433 | 23,862 | Participation minoritaire | 21 |
| 205,295 | 153,273 | 201,161 | 477,977 | 466,098 | 307,192 | Autre passif | 22 |
| 52,392,084 | 54,459,852 | 56,415,652 | 62,461,522 | 66,937,738 | 75,769,809 | TOTAL, PASSIF | 23 |
| AVOIR NET | | | | | | | |
| 6,316,228 | 6,279,512 | 6,361,323 | 6,137,590 | 6,230,291 | 6,260,360 | Capital-actions | 24 |
| 6,201,825 | 6,164,987 | 6,246,798 | 6,137,590 | 6,230,291 | 6,260,356 | Détenu par les: | |
| | | | | | | Administrations publiques et entreprises publiques | 25 |
| 114,403 | 114,525 | 114,525 | - | - | 4 | Entreprises privées | 26 |
| 2,336,815 | 3,121,657 | 3,453,365 | 3,987,756 | 4,454,455 | 5,358,181 | Excédent | 27 |
| 8,653,043 | 9,401,169 | 9,814,688 | 10,125,346 | 10,684,746 | 11,618,541 | TOTAL, AVOIR NET | 28 |
| 61,045,127 | 63,861,021 | 66,230,340 | 72,586,868 | 77,622,484 | 87,388,350 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.5 Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31 - ONTARIO - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|----------------------------------|---|----------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | thousands of dollars | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 160,248 | 386,742 | 519,913 | 454,805 | 600,911 | 130,289 |
| 2 | Receivables | 379,848 | 424,216 | 410,943 | 522,672 | 532,928 | 679,268 |
| 3 | Accrued revenue and prepaid expenses | 1,816 | 2,459 | 2,401 | 2,364 | 37,122 | 7,639 |
| 4 | Advances | 624,473 | 653,622 | 673,711 | 686,408 | 655,262 | 716,876 |
| 5 | Securities | 185,757 | 138,292 | 61,550 | 67,745 | 213,727 | 90,911 |
| 6 | Other financial assets | 492,962 | 688,820 | 849,733 | 988,872 | 1,114,265 | 1,182,006 |
| 7 | TOTAL FINANCIAL ASSETS | 1,845,104 | 2,294,151 | 2,518,251 | 2,722,866 | 3,154,215 | 2,806,989 |
| 8 | INVENTORIES | 890,255 | 978,715 | 1,135,913 | 1,080,949 | 1,344,479 | 1,398,915 |
| 9 | NET FIXED ASSETS | 15,409,979 | 17,234,213 | 19,403,653 | 21,730,894 | 24,252,326 | 26,263,989 |
| 10 | DEFERRED CHARGES | 953,427 | 773,325 | 1,354,281 | 1,484,304 | 1,885,140 | 2,303,477 |
| 11 | OTHER ASSETS | 915 | 970 | 1,096 | 799 | 841 | 862 |
| 12 | TOTAL ASSETS | 19,099,680 | 21,281,374 | 24,413,194 | 27,019,812 | 30,637,001 | 32,774,232 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 36,519 | - | 2 | 73 | 154 | - |
| 14 | Savings deposits | 622,923 | 653,622 | 673,711 | 686,408 | 655,262 | 716,876 |
| 15 | Payables | 413,412 | 433,277 | 545,067 | 524,989 | 705,755 | 700,219 |
| 16 | Accrued expenses and deferred credits | 540,141 | 688,900 | 903,838 | 1,136,813 | 1,295,875 | 1,103,510 |
| 17 | Advances | 1,701,602 | 1,688,871 | 1,657,636 | 1,638,302 | 1,686,240 | 1,595,212 |
| 18 | Bonds and debentures | 12,941,911 | 14,565,489 | 16,981,766 | 18,969,888 | 21,311,000 | 22,728,000 |
| 19 | Other securities | 144,525 | 98,380 | 114,814 | 28,076 | 5,547 | 125,047 |
| 20 | Deposits | - | - | - | - | - | - |
| 21 | Minority interests | - | - | - | - | 360 | 899 |
| 22 | Other liabilities | 45,842 | 49,991 | 76,849 | 66,724 | 78,444 | 385,249 |
| 23 | TOTAL LIABILITIES | 16,446,875 | 18,178,530 | 20,953,683 | 23,051,273 | 25,738,637 | 27,355,012 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 5,091 | 35,691 | 35,691 | 35,691 | 35,691 | 35,691 |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | 5,091 | 35,691 | 35,691 | 35,691 | 35,691 | 35,691 |
| 26 | Private enterprises | - | - | - | - | - | - |
| 27 | Surplus | 2,647,714 | 3,067,153 | 3,423,820 | 3,932,848 | 4,862,673 | 5,383,529 |
| 28 | TOTAL NET WORTH | 2,652,805 | 3,102,844 | 3,459,511 | 3,968,539 | 4,898,364 | 5,419,220 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 19,099,680 | 21,281,374 | 24,413,194 | 27,019,812 | 30,637,001 | 32,774,232 |

TABLEAU 2.5 Bilan des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre - ONTARIO - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|------------|------------|------------|------------|------------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 229,619 | 187,750 | 257,808 | 128,225 | 159,482 | 163,428 | Encaisse et dépôts | 1 |
| 706,912 | 788,794 | 798,278 | 895,264 | 841,038 | 990,363 | Débiteurs | 2 |
| 4,440 | 17,049 | 7,824 | 8,928 | 10,529 | 20,341 | Revenus courus et frais payés d'avance | 3 |
| 912,340 | 1,073,097 | 1,450,347 | 1,764,972 | 1,895,385 | 2,040,122 | Avances | 4 |
| 276,506 | 251,186 | 357,933 | 409,174 | 1,352,389 | 1,374,287 | Titres | 5 |
| 1,212,600 | 1,147,250 | 1,134,300 | 1,161,803 | 1,267,364 | 757,038 | Autre actif financier | 6 |
| 3,342,417 | 3,465,126 | 4,006,490 | 4,368,366 | 5,526,187 | 5,345,579 | TOTAL, ACTIF FINANCIER | 7 |
| 1,544,925 | 1,519,915 | 1,634,619 | 1,661,932 | 1,920,873 | 1,920,998 | STOCKS | 8 |
| 28,278,524 | 30,338,118 | 32,659,206 | 35,433,091 | 38,355,501 | 41,416,346 | IMMOBILISATIONS - NETTES | 9 |
| 1,980,970 | 1,468,360 | 739,216 | 542,461 | 481,844 | 1,726,215 | FRAIS DIFFÉRÉS | 10 |
| - | - | - | 707 | 707 | 707 | AUTRE ACTIF | 11 |
| 35,146,836 | 36,791,519 | 39,039,531 | 42,006,557 | 46,285,112 | 50,409,845 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| 27,867 | 45,280 | - | - | - | 147 | Découverts bancaires | 13 |
| 912,273 | 1,073,042 | 1,450,310 | 1,764,956 | 1,895,385 | 2,040,122 | Dépôts d'épargne | 14 |
| 545,449 | 713,839 | 855,277 | 988,210 | 941,011 | 1,173,420 | Créditeurs | 15 |
| 1,313,807 | 1,242,441 | 1,150,026 | 1,253,686 | 1,178,442 | 1,607,364 | Dépenses courues et crédits reportés | 16 |
| 1,392,940 | 1,373,732 | 1,393,725 | 1,913,528 | 2,201,836 | 2,236,738 | Avances | 17 |
| 24,390,000 | 24,910,000 | 25,775,000 | 27,004,439 | 30,522,440 | 33,390,440 | Obligations | 18 |
| 261,500 | 515,550 | 514,050 | 17,100 | 124,600 | 109,925 | Autres titres | 19 |
| - | - | - | - | 175 | 175 | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 597,949 | 797,446 | 959,573 | 1,212,067 | 1,369,090 | 1,577,347 | Autre passif | 22 |
| 29,441,785 | 30,671,330 | 32,097,961 | 34,153,986 | 38,232,979 | 42,135,678 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 225,691 | 255,691 | 275,691 | 305,691 | 310,691 | 316,750 | Capital-actions | 24 |
| 225,691 | 255,691 | 275,691 | 305,691 | 310,691 | 316,750 | Détenu par les: | |
| - | - | - | - | - | - | Administrations publiques et entreprises publiques | 25 |
| 5,479,360 | 5,864,498 | 6,665,879 | 7,546,880 | 7,741,442 | 7,957,417 | Entreprises privées | 26 |
| 5,705,051 | 6,120,189 | 6,941,570 | 7,852,571 | 8,052,133 | 8,274,167 | Excédent | 27 |
| 35,146,836 | 36,791,519 | 39,039,531 | 42,006,557 | 46,285,112 | 50,409,845 | TOTAL, AVOIR NET | 28 |
| | | | | | | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.5 Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31 - MANITOBA - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|----------------------------------|---|----------------------|------------------|------------------|------------------|------------------|------------------|
| | | thousands of dollars | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 122,080 | 207,744 | 260,535 | 222,744 | 149,837 | 200,719 |
| 2 | Receivables | 102,707 | 120,691 | 134,299 | 135,349 | 142,100 | 186,671 |
| 3 | Accrued revenue and prepaid expenses | 22,781 | 28,003 | 30,158 | 35,188 | 37,731 | 40,592 |
| 4 | Advances | 25,728 | 27,942 | 27,917 | 27,795 | 27,947 | 8,235 |
| 5 | Securities | 337,306 | 358,701 | 372,844 | 531,120 | 681,770 | 756,352 |
| 6 | Other financial assets | 257 | 811 | 212 | 308 | 162 | 127 |
| 7 | TOTAL FINANCIAL ASSETS | 610,859 | 743,892 | 825,965 | 952,504 | 1,039,547 | 1,192,696 |
| 8 | INVENTORIES | 77,549 | 91,809 | 99,368 | 82,675 | 98,132 | 97,895 |
| 9 | NET FIXED ASSETS | 3,472,587 | 3,550,842 | 3,657,448 | 3,727,819 | 3,804,508 | 4,061,766 |
| 10 | DEFERRED CHARGES | 98,966 | 81,270 | 73,062 | 104,057 | 113,300 | 139,246 |
| 11 | OTHER ASSETS | 176,649 | 169,084 | 208,551 | 251,665 | 349,469 | 300,214 |
| 12 | TOTAL ASSETS | 4,436,610 | 4,636,897 | 4,864,394 | 5,118,720 | 5,404,956 | 5,791,817 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 17,967 | 14,026 | 6,707 | 22,043 | 17,801 | 14,038 |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 108,178 | 88,891 | 90,495 | 110,679 | 122,651 | 152,188 |
| 16 | Accrued expenses and deferred credits | 149,408 | 198,354 | 222,117 | 230,061 | 243,624 | 266,772 |
| 17 | Advances | 1,584,557 | 1,756,789 | 2,009,087 | 2,140,217 | 2,122,932 | 2,614,246 |
| 18 | Bonds and debentures | 2,090,869 | 2,035,331 | 1,992,615 | 1,904,557 | 1,980,063 | 1,784,776 |
| 19 | Other securities | 81,529 | 123,697 | 114,335 | 147,728 | 216,439 | 163,479 |
| 20 | Deposits | 28 | 41 | 29 | 37 | 41 | 42 |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | 85,590 | 105,383 | 128,882 | 171,887 | 270,568 | 327,832 |
| 23 | TOTAL LIABILITIES | 4,118,126 | 4,322,512 | 4,564,267 | 4,727,209 | 4,974,119 | 5,323,373 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 144,694 | 144,212 | 149,074 | 229,061 | 261,061 | 348,938 |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | 144,694 | 144,212 | 149,074 | 229,061 | 261,061 | 348,938 |
| 26 | Private enterprises | - | - | - | - | - | - |
| 27 | Surplus | 173,790 | 170,173 | 151,053 | 162,450 | 169,776 | 119,506 |
| 28 | TOTAL NET WORTH | 318,484 | 314,385 | 300,127 | 391,511 | 430,837 | 468,444 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 4,436,610 | 4,636,897 | 4,864,394 | 5,118,720 | 5,404,956 | 5,791,817 |

TABLEAU 2.5 Bilan des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre - MANITOBA - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|-----------|-----------|-----------|-----------|-----------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 215,279 | 457,080 | 595,484 | 488,584 | 690,814 | 985,033 | Encaisse et dépôts | 1 |
| 186,814 | 198,895 | 261,073 | 237,008 | 286,070 | 237,863 | Débiteurs | 2 |
| 37,441 | 44,705 | 55,576 | 47,411 | 50,952 | 49,972 | Revenus courus et frais payés d'avance | 3 |
| 7,413 | 12,091 | 19,094 | 17,855 | 9,662 | 5,350 | Avances | 4 |
| 806,682 | 823,086 | 945,029 | 1,106,031 | 1,214,795 | 1,238,259 | Titres | 5 |
| - | 136,941 | 127,376 | 185,595 | 184,367 | 8,522 | Autre actif financier | 6 |
| 1,253,629 | 1,672,798 | 2,003,632 | 2,082,484 | 2,436,660 | 2,524,999 | TOTAL, ACTIF FINANCIER | 7 |
| 89,019 | 94,478 | 97,129 | 75,285 | 82,970 | 85,026 | STOCKS | 8 |
| 4,265,750 | 4,556,739 | 4,914,626 | 5,174,771 | 5,648,862 | 6,314,434 | IMMOBILISATIONS - NETTES | 9 |
| 121,175 | 136,631 | 286,039 | 288,077 | 228,448 | 341,192 | FRAIS DIFFÉRÉS | 10 |
| 231,721 | 212,634 | - | - | - | - | AUTRE ACTIF | 11 |
| 5,961,294 | 6,673,280 | 7,301,426 | 7,620,617 | 8,396,940 | 9,265,651 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| 5,236 | 6,533 | 44,270 | 33,935 | 30,834 | 44,956 | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 112,931 | 156,341 | 126,760 | 144,925 | 149,269 | 159,667 | Créditeurs | 15 |
| 306,134 | 293,548 | 561,969 | 589,900 | 632,320 | 643,866 | Dépenses courues et crédits reportés | 16 |
| 2,988,161 | 3,606,603 | 3,937,356 | 4,265,727 | 4,822,184 | 6,214,859 | Avances | 17 |
| 1,657,998 | 1,767,490 | 1,479,983 | 1,409,557 | 1,389,944 | 680,255 | Obligations | 18 |
| 55,389 | 9,954 | 139,846 | 160,678 | 171,536 | 223,556 | Autres titres | 19 |
| 29 | 41 | 42 | 65 | 48 | 48 | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 385,657 | 451,735 | 518,087 | 574,928 | 641,893 | 721,565 | Autre passif | 22 |
| 5,511,535 | 6,292,245 | 6,808,313 | 7,179,715 | 7,838,028 | 8,688,772 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 342,173 | 347,172 | 357,111 | 79,832 | 79,582 | 79,582 | Capital-actions | 24 |
| 342,173 | 347,172 | 357,111 | 79,832 | 79,582 | 79,582 | Détenu par les: | |
| - | - | - | - | - | - | Administrations publiques et entreprises publiques | 25 |
| 107,586 | 33,863 | 136,002 | 361,070 | 479,330 | 497,297 | Entreprises privées | 26 |
| 449,759 | 381,035 | 493,113 | 440,902 | 558,912 | 576,879 | Excédent | 27 |
| 5,961,294 | 6,673,280 | 7,301,426 | 7,620,617 | 8,396,940 | 9,265,651 | TOTAL, AVOIR NET | 28 |
| 5,961,294 | 6,673,280 | 7,301,426 | 7,620,617 | 8,396,940 | 9,265,651 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.5 Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31 - SASKATCHEWAN - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|---------------------------|---|-----------|-----------|-----------|-----------|-----------|-----------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 239,027 | 140,967 | 227,115 | 223,226 | 226,911 | 214,348 |
| 2 | Receivables | 249,807 | 310,522 | 299,936 | 272,320 | 332,635 | 325,893 |
| 3 | Accrued revenue and prepaid expenses | 60,305 | 68,606 | 77,622 | 104,403 | 110,300 | 94,506 |
| 4 | Advances | 16,692 | 26,936 | 35,315 | 33,761 | 57,522 | 53,174 |
| 5 | Securities | 236,692 | 293,079 | 418,799 | 442,801 | 576,671 | 614,445 |
| 6 | Other financial assets | 16,150 | 43,605 | 29,392 | 20,192 | 17,638 | 20,698 |
| 7 | TOTAL FINANCIAL ASSETS | 818,673 | 883,715 | 1,088,179 | 1,096,703 | 1,321,677 | 1,323,064 |
| 8 | INVENTORIES | 107,532 | 184,492 | 237,130 | 182,746 | 223,350 | 232,626 |
| 9 | NET FIXED ASSETS | 3,280,645 | 4,038,951 | 4,601,654 | 5,248,060 | 5,496,364 | 5,828,774 |
| 10 | DEFERRED CHARGES | 92,013 | 114,831 | 146,225 | 206,523 | 273,373 | 309,231 |
| 11 | OTHER ASSETS | 3,754 | 3,307 | 3,129 | 1,917 | - | - |
| 12 | TOTAL ASSETS | 4,302,617 | 5,225,296 | 6,076,317 | 6,735,949 | 7,314,764 | 7,693,695 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 40,977 | 92,247 | 6,228 | - | - | 7,308 |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 282,890 | 408,994 | 406,417 | 439,500 | 381,457 | 497,101 |
| 16 | Accrued expenses and deferred credits | 166,380 | 217,894 | 320,244 | 388,551 | 412,944 | 396,358 |
| 17 | Advances | 2,868,698 | 3,295,124 | 4,193,351 | 4,782,420 | 5,177,532 | 5,396,849 |
| 18 | Bonds and debentures | 65,000 | 65,000 | 65,000 | 65,000 | 140,106 | 162,000 |
| 19 | Other securities | 20,290 | 5,121 | 11,136 | 46,011 | 10,534 | 65,315 |
| 20 | Deposits | 6,783 | 7,346 | 7,945 | 7,462 | 6,359 | 200 |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | 125,020 | 142,642 | 186,515 | 184,333 | 197,533 | 257,204 |
| 23 | TOTAL LIABILITIES | 3,576,038 | 4,234,368 | 5,196,836 | 5,913,277 | 6,326,465 | 6,782,335 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 27,910 | 38,165 | 38,165 | 38,165 | 38,165 | 38,165 |
| Held by: | | | | | | | |
| 25 | Public administrations and government enterprises | 26,901 | 38,165 | 38,165 | 38,165 | 35,766 | 35,766 |
| 26 | Private enterprises | 1,009 | - | - | - | 2,399 | 2,399 |
| 27 | Surplus | 698,669 | 952,763 | 841,316 | 784,507 | 950,134 | 873,195 |
| 28 | TOTAL NET WORTH | 726,579 | 990,928 | 879,481 | 822,672 | 988,299 | 911,360 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 4,302,617 | 5,225,296 | 6,076,317 | 6,735,949 | 7,314,764 | 7,693,695 |

TABLEAU 2.5 Bilan des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre - SASKATCHEWAN - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|----------------------------|-----------|------------|------------|------------|------------|--|-----|
| milliers de dollars | | | | | | | |
| ACTIF | | | | | | | |
| ACTIF FINANCIER | | | | | | | |
| 288,215 | 405,202 | 331,546 | 213,365 | 122,768 | 140,869 | Encaisse et dépôts | 1 |
| 280,039 | 261,166 | 398,567 | 396,886 | 415,900 | 349,314 | Débiteurs | 2 |
| 83,765 | 155,005 | 178,345 | 98,271 | 100,612 | 91,602 | Revenus courus et frais payés d'avance | 3 |
| 334,096 | 82,623 | 116,678 | 95,616 | 117,094 | 86,113 | Avances | 4 |
| 599,245 | 803,392 | 2,065,018 | 1,933,432 | 2,271,500 | 2,065,604 | Titres | 5 |
| 21,971 | 23,526 | 31,552 | 47,935 | 43,200 | 40,000 | Autre actif financier | 6 |
| 1,607,331 | 1,730,914 | 3,121,706 | 2,785,505 | 3,071,074 | 2,773,502 | TOTAL, ACTIF FINANCIER | 7 |
| 181,856 | 213,788 | 334,065 | 383,973 | 396,176 | 416,998 | STOCKS | 8 |
| 5,938,130 | 5,838,749 | 6,494,190 | 6,833,875 | 7,012,809 | 6,996,422 | IMMOBILISATIONS - NETTES | 9 |
| 270,369 | 147,445 | 52,245 | 67,301 | 57,251 | 49,755 | FRAIS DIFFÉRÉS | 10 |
| 161 | - | 23,829 | 31,423 | 10,584 | 2,714 | AUTRE ACTIF | 11 |
| 7,997,847 | 7,930,896 | 10,026,035 | 10,102,077 | 10,547,894 | 10,239,391 | TOTAL, ACTIF | 12 |
| PASSIF ET AVOIR NET | | | | | | | |
| PASSIF | | | | | | | |
| 850 | - | 5,370 | 2,911 | 2,972 | 3,389 | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 331,032 | 301,498 | 315,586 | 385,302 | 589,584 | 742,835 | Créditeurs | 15 |
| 461,218 | 572,200 | 567,166 | 463,725 | 472,834 | 479,626 | Dépenses courues et crédits reportés | 16 |
| 5,589,925 | 5,248,036 | 5,720,575 | 5,101,382 | 5,595,568 | 5,003,332 | Avances | 17 |
| 238,000 | 278,000 | 353,800 | 305,163 | 346,966 | 403,404 | Obligations | 18 |
| 42,783 | 220,060 | 101,509 | 74,989 | 131,458 | 125,698 | Autres titres | 19 |
| 390 | 600 | 700 | 700 | 1,300 | - | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 279,382 | 391,607 | 450,256 | 502,633 | 497,581 | 505,619 | Autre passif | 22 |
| 6,943,580 | 7,012,001 | 7,514,962 | 6,836,805 | 7,638,263 | 7,263,903 | TOTAL, PASSIF | 23 |
| AVOIR NET | | | | | | | |
| 293,665 | 38,165 | 1,147,875 | 1,230,870 | 1,278,191 | 1,355,288 | Capital-actions | 24 |
| 181,877 | 38,165 | 1,129,642 | 1,028,805 | 1,058,617 | 1,010,979 | Détenu par les: | |
| 111,788 | - | 18,233 | 202,065 | 219,574 | 344,309 | Administrations publiques et entreprises publiques | 25 |
| 760,602 | 880,730 | 1,363,198 | 2,034,402 | 1,631,440 | 1,620,200 | Entreprises privées | 26 |
| | | | | | | Excédent | 27 |
| 1,054,267 | 918,895 | 2,511,073 | 3,265,272 | 2,909,631 | 2,975,488 | TOTAL, AVOIR NET | 28 |
| 7,997,847 | 7,930,896 | 10,026,035 | 10,102,077 | 10,547,894 | 10,239,391 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.5 Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31 - ALBERTA - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|---------------------------|---|-----------|-----------|------------|------------|------------|------------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 570,733 | 463,886 | 409,367 | 408,011 | 470,916 | 226,003 |
| 2 | Receivables | 144,176 | 175,929 | 184,277 | 170,574 | 160,465 | 186,719 |
| 3 | Accrued revenue and prepaid expenses | 66,939 | 91,899 | 80,258 | 80,927 | 99,826 | 96,362 |
| 4 | Advances | 1,587,490 | 1,885,290 | 2,099,500 | 2,434,555 | 2,762,952 | 3,117,557 |
| 5 | Securities | 1,817,499 | 2,756,751 | 3,646,175 | 3,924,402 | 4,245,954 | 4,258,838 |
| 6 | Other financial assets | 28,084 | 24,416 | 20,919 | 26,561 | 113,166 | 5,751 |
| 7 | TOTAL FINANCIAL ASSETS | 4,214,921 | 5,398,171 | 6,440,496 | 7,045,030 | 7,853,279 | 7,891,230 |
| 8 | INVENTORIES | 96,828 | 117,107 | 129,998 | 115,054 | 118,789 | 139,686 |
| 9 | NET FIXED ASSETS | 2,608,293 | 3,230,594 | 3,845,312 | 3,663,326 | 3,523,601 | 3,557,893 |
| 10 | DEFERRED CHARGES | 30,344 | 33,946 | 42,995 | 40,698 | 56,918 | 78,404 |
| 11 | OTHER ASSETS | - | - | - | 1,344 | 572 | - |
| 12 | TOTAL ASSETS | 6,950,386 | 8,779,818 | 10,458,801 | 10,865,452 | 11,553,259 | 11,667,213 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 31,254 | 2,751 | 2,540 | 92 | 2,185 | 9,541 |
| 14 | Savings deposits | 2,202,181 | 2,547,175 | 2,861,120 | 3,252,773 | 4,021,010 | 4,399,512 |
| 15 | Payables | 156,287 | 184,194 | 159,516 | 103,855 | 135,260 | 119,983 |
| 16 | Accrued expenses and deferred credits | 195,485 | 306,778 | 398,526 | 374,618 | 386,491 | 375,112 |
| 17 | Advances | 323,473 | 308,309 | 272,037 | 611,967 | 884,071 | 769,333 |
| 18 | Bonds and debentures | 3,402,807 | 4,526,118 | 5,921,076 | 5,936,926 | 5,731,030 | 5,741,678 |
| 19 | Other securities | 211 | 142,794 | 40,718 | 21,862 | 17,502 | 16,458 |
| 20 | Deposits | 14,311 | 18,433 | 25,519 | 26,805 | 29,144 | 27,978 |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | 42,328 | 71,413 | 110,249 | 183,787 | 362,737 | 368,018 |
| 23 | TOTAL LIABILITIES | 6,368,337 | 8,107,965 | 9,791,301 | 10,512,685 | 11,569,430 | 11,827,613 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 235,590 | 237,143 | 226,751 | 17,529 | 17,529 | 17,529 |
| Held by: | | | | | | | |
| 25 | Public administrations and government enterprises | 15,547 | 17,100 | 23,208 | 17,529 | 17,529 | 17,529 |
| 26 | Private enterprises | 220,043 | 220,043 | 203,543 | - | - | - |
| 27 | Surplus | 346,459 | 434,710 | 440,749 | 335,238 | (33,700) | (177,929) |
| 28 | TOTAL NET WORTH | 582,049 | 671,853 | 667,500 | 352,767 | (16,171) | (160,400) |
| 29 | TOTAL LIABILITIES AND NET WORTH | 6,950,386 | 8,779,818 | 10,458,801 | 10,865,452 | 11,553,259 | 11,667,213 |

TABLEAU 2.5 Bilan des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre - ALBERTA - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|------------|------------|------------|------------|-------------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 680,872 | 634,793 | 880,934 | 833,543 | 696,398 | 573,822 | Encaisse et dépôts | 1 |
| 209,938 | 265,020 | 239,101 | 265,768 | 295,155 | 319,614 | Débiteurs | 2 |
| 93,816 | 115,633 | 149,084 | 174,988 | 171,997 | 184,187 | Revenus courus et frais payés d'avance | 3 |
| 3,534,500 | 4,063,048 | 4,266,317 | 4,346,141 | 5,844,350 | 6,101,100 | Avances | 4 |
| 4,367,976 | 4,603,912 | 4,836,254 | 4,870,105 | 3,863,613 | 3,498,032 | Titres | 5 |
| 5,583 | 9,456 | 14,968 | 12,479 | 15,062 | 15,228 | Autre actif financier | 6 |
| 8,892,685 | 9,691,862 | 10,386,658 | 10,503,024 | 10,886,575 | 10,691,983 | TOTAL, ACTIF FINANCIER | 7 |
| 137,798 | 149,878 | 155,874 | 190,271 | 190,852 | 144,792 | STOCKS | 8 |
| 3,535,673 | 3,620,191 | 3,714,242 | 3,829,660 | 1,682,059 | 1,610,970 | IMMOBILISATIONS - NETTES | 9 |
| 46,106 | 30,862 | 14,204 | 12,822 | 4,103 | 2,135 | FRAIS DIFFÉRÉS | 10 |
| - | - | - | - | 57,669 | 18,146 | AUTRE ACTIF | 11 |
| 12,612,262 | 13,492,793 | 14,270,978 | 14,535,777 | 12,821,258 | 12,468,026 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| 808 | 11,766 | - | 1,474 | 1,606 | 1,005 | Découverts bancaires | 13 |
| 4,908,209 | 6,214,241 | 6,813,059 | 6,928,443 | 7,187,482 | 7,491,623 | Dépôts d'épargne | 14 |
| 115,745 | 130,952 | 218,597 | 181,158 | 157,981 | 153,731 | Créditeurs | 15 |
| 359,976 | 373,245 | 404,829 | 561,826 | 312,807 | 293,276 | Dépenses courues et crédits reportés | 16 |
| 1,257,554 | 1,296,665 | 1,244,570 | 1,352,222 | 1,910,382 | 1,638,235 | Avances | 17 |
| 5,763,354 | 5,661,913 | 5,692,958 | 5,618,348 | 3,590,808 | 3,162,470 | Obligations | 18 |
| 19,372 | 14,182 | 13,137 | 32,822 | 60,000 | 226,155 | Autres titres | 19 |
| 26,772 | 24,769 | 24,475 | 23,404 | 9,877 | 8,090 | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 439,848 | 104,437 | 136,736 | 54,606 | 58,406 | 66,238 | Autre passif | 22 |
| 12,891,638 | 13,832,170 | 14,548,361 | 14,754,303 | 13,289,349 | 13,040,823 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 17,529 | 67,529 | 111,395 | 115,445 | 358,420 | 444,874 | Capital-actions | 24 |
| 17,529 | 66,834 | 110,700 | 114,750 | 357,725 | 444,179 | Détenu par les: | |
| - | 695 | 695 | 695 | 695 | 695 | Administrations publiques et entreprises publiques | 25 |
| (296,905) | (406,906) | (388,778) | (333,971) | (826,511) | (1,017,671) | Entreprises privées | 26 |
| (279,376) | (339,377) | (277,383) | (218,526) | (468,091) | (572,797) | Excédent | 27 |
| 12,612,262 | 13,492,793 | 14,270,978 | 14,535,777 | 12,821,258 | 12,468,026 | TOTAL, AVOIR NET | 28 |
| | | | | | | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.5 Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31 - ALBERTA - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|----------------------------------|---|------------------|------------------|-------------------|-------------------|-------------------|-------------------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 570,733 | 463,886 | 409,367 | 408,011 | 470,916 | 226,003 |
| 2 | Receivables | 144,176 | 175,929 | 184,277 | 170,574 | 160,465 | 186,719 |
| 3 | Accrued revenue and prepaid expenses | 66,939 | 91,899 | 80,258 | 80,927 | 99,826 | 96,362 |
| 4 | Advances | 1,587,490 | 1,885,290 | 2,099,500 | 2,434,555 | 2,762,952 | 3,117,557 |
| 5 | Securities | 1,817,499 | 2,756,751 | 3,646,175 | 3,924,402 | 4,245,954 | 4,258,838 |
| 6 | Other financial assets | 28,084 | 24,416 | 20,919 | 26,561 | 113,166 | 5,751 |
| 7 | TOTAL FINANCIAL ASSETS | 4,214,921 | 5,398,171 | 6,440,496 | 7,045,030 | 7,853,279 | 7,891,230 |
| 8 | INVENTORIES | 96,828 | 117,107 | 129,998 | 115,054 | 118,789 | 139,686 |
| 9 | NET FIXED ASSETS | 2,608,293 | 3,230,594 | 3,845,312 | 3,663,326 | 3,523,601 | 3,557,893 |
| 10 | DEFERRED CHARGES | 30,344 | 33,946 | 42,995 | 40,698 | 56,918 | 78,404 |
| 11 | OTHER ASSETS | - | - | - | 1,344 | 672 | - |
| 12 | TOTAL ASSETS | 6,950,386 | 8,779,818 | 10,458,801 | 10,865,452 | 11,553,259 | 11,667,213 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 31,254 | 2,751 | 2,540 | 92 | 2,185 | 9,541 |
| 14 | Savings deposits | 2,202,181 | 2,547,175 | 2,861,120 | 3,252,773 | 4,021,010 | 4,399,512 |
| 15 | Payables | 156,287 | 184,194 | 159,516 | 103,855 | 135,260 | 119,983 |
| 16 | Accrued expenses and deferred credits | 195,485 | 306,778 | 398,526 | 374,618 | 386,491 | 375,112 |
| 17 | Advances | 323,473 | 308,309 | 272,037 | 611,967 | 884,071 | 769,333 |
| 18 | Bonds and debentures | 3,402,807 | 4,526,118 | 5,921,076 | 5,936,926 | 5,731,030 | 5,741,678 |
| 19 | Other securities | 211 | 142,794 | 40,718 | 21,862 | 17,502 | 16,458 |
| 20 | Deposits | 14,311 | 18,433 | 25,519 | 26,805 | 29,144 | 27,978 |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | 42,328 | 71,413 | 110,249 | 183,787 | 362,737 | 368,018 |
| 23 | TOTAL LIABILITIES | 6,368,337 | 8,107,965 | 9,791,301 | 10,512,685 | 11,569,430 | 11,827,613 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 235,590 | 237,143 | 226,751 | 17,529 | 17,529 | 17,529 |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | 15,547 | 17,100 | 23,208 | 17,529 | 17,529 | 17,529 |
| 26 | Private enterprises | 220,043 | 220,043 | 203,543 | - | - | - |
| 27 | Surplus | 346,459 | 434,710 | 440,749 | 335,238 | (33,700) | (177,929) |
| 28 | TOTAL NET WORTH | 582,049 | 671,853 | 667,500 | 352,767 | (16,171) | (160,400) |
| 29 | TOTAL LIABILITIES AND NET WORTH | 6,950,386 | 8,779,818 | 10,458,801 | 10,865,452 | 11,553,259 | 11,667,213 |

TABLEAU 2.5 Bilan des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre - ALBERTA - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|------------|------------|------------|------------|-------------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 680,872 | 634,793 | 880,934 | 833,543 | 696,398 | 573,822 | Encaisse et dépôts | 1 |
| 209,938 | 265,020 | 239,101 | 265,768 | 295,155 | 319,614 | Débiteurs | 2 |
| 93,816 | 115,633 | 149,084 | 174,988 | 171,997 | 184,187 | Revenus courus et frais payés d'avance | 3 |
| 3,534,500 | 4,063,048 | 4,266,317 | 4,346,141 | 5,844,350 | 6,101,100 | Avances | 4 |
| 4,367,976 | 4,603,912 | 4,836,254 | 4,870,105 | 3,863,613 | 3,498,032 | Titres | 5 |
| 5,583 | 9,456 | 14,968 | 12,479 | 15,062 | 15,228 | Autre actif financier | 6 |
| 8,892,685 | 9,691,862 | 10,386,658 | 10,503,024 | 10,886,575 | 10,691,983 | TOTAL, ACTIF FINANCIER | 7 |
| 137,798 | 149,878 | 155,874 | 190,271 | 190,852 | 144,792 | STOCKS | 8 |
| 3,535,673 | 3,620,191 | 3,714,242 | 3,829,660 | 1,682,059 | 1,610,970 | IMMOBILISATIONS - NETTES | 9 |
| 46,106 | 30,862 | 14,204 | 12,822 | 4,103 | 2,135 | FRAIS DIFFÉRÉS | 10 |
| - | - | - | - | 57,669 | 18,146 | AUTRE ACTIF | 11 |
| 12,612,262 | 13,492,793 | 14,270,978 | 14,535,777 | 12,821,258 | 12,468,026 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| 808 | 11,766 | - | 1,474 | 1,606 | 1,005 | Découverts bancaires | 13 |
| 4,908,209 | 6,214,241 | 6,813,059 | 6,928,443 | 7,187,482 | 7,491,623 | Dépôts d'épargne | 14 |
| 115,745 | 130,952 | 218,597 | 181,158 | 157,981 | 153,731 | Créditeurs | 15 |
| 359,976 | 373,245 | 404,829 | 561,826 | 312,807 | 293,276 | Dépenses courues et crédits reportés | 16 |
| 1,257,554 | 1,296,665 | 1,244,570 | 1,352,222 | 1,910,382 | 1,638,235 | Avances | 17 |
| 5,763,354 | 5,661,913 | 5,692,958 | 5,618,348 | 3,590,808 | 3,162,470 | Obligations | 18 |
| 19,372 | 14,182 | 13,137 | 32,822 | 60,000 | 226,155 | Autres titres | 19 |
| 26,772 | 24,769 | 24,475 | 23,404 | 9,877 | 8,090 | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 439,848 | 104,437 | 136,736 | 54,606 | 58,406 | 66,238 | Autre passif | 22 |
| 12,891,638 | 13,832,170 | 14,548,361 | 14,754,303 | 13,289,349 | 13,040,823 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 17,529 | 67,529 | 111,395 | 115,445 | 358,420 | 444,874 | Capital-actions | 24 |
| 17,529 | 66,834 | 110,700 | 114,750 | 357,725 | 444,179 | Détenu par les: | |
| - | 695 | 695 | 695 | 695 | 695 | Administrations publiques et entreprises publiques | 25 |
| (296,905) | (406,906) | (388,778) | (333,971) | (826,511) | (1,017,671) | Entreprises privées | 26 |
| (279,376) | (339,377) | (277,383) | (218,526) | (468,091) | (572,797) | Excédent | 27 |
| | | | | | | TOTAL, AVOIR NET | 28 |
| 12,612,262 | 13,492,793 | 14,270,978 | 14,535,777 | 12,821,258 | 12,468,026 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.5 Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31 - BRITISH COLUMBIA - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|---------------------------|---|-----------|------------|------------|------------|------------|------------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 246,278 | 820,491 | 477,688 | 485,939 | 371,553 | 370,782 |
| 2 | Receivables | 270,342 | 392,819 | 342,596 | 344,017 | 480,847 | 409,672 |
| 3 | Accrued revenue and prepaid expenses | 97,367 | 136,054 | 142,833 | 190,989 | 207,446 | 174,576 |
| 4 | Advances | 82,384 | 148,258 | 115,698 | 135,178 | 130,987 | 172,026 |
| 5 | Securities | 1,095,261 | 1,093,223 | 1,357,898 | 1,669,052 | 2,546,765 | 2,923,257 |
| 6 | Other financial assets | 1,507 | 63,603 | 77,836 | 146,434 | 165,421 | 76,427 |
| 7 | TOTAL FINANCIAL ASSETS | 1,793,139 | 2,654,448 | 2,514,549 | 2,971,609 | 3,903,019 | 4,126,740 |
| 8 | INVENTORIES | 129,207 | 138,849 | 143,713 | 131,829 | 126,923 | 139,179 |
| 9 | NET FIXED ASSETS | 7,604,504 | 8,755,929 | 9,654,561 | 10,515,260 | 11,838,118 | 12,367,281 |
| 10 | DEFERRED CHARGES | 282,891 | 387,052 | 410,522 | 596,844 | 878,327 | 890,087 |
| 11 | OTHER ASSETS | 800 | - | - | - | 198 | - |
| 12 | TOTAL ASSETS | 9,810,541 | 11,936,278 | 12,723,345 | 14,215,542 | 16,746,585 | 17,523,287 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 3,859 | 4,355 | 2,210 | 808 | 3,829 | 7,341 |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 386,627 | 486,128 | 469,730 | 603,880 | 618,992 | 699,890 |
| 16 | Accrued expenses and deferred credits | 392,526 | 552,282 | 622,647 | 651,095 | 676,138 | 714,333 |
| 17 | Advances | 183,384 | 148,639 | 162,370 | 290,399 | 894,741 | 976,629 |
| 18 | Bonds and debentures | 7,001,078 | 8,276,966 | 8,766,848 | 9,514,633 | 10,276,831 | 10,004,811 |
| 19 | Other securities | 48,597 | 117,632 | 343,154 | 488,820 | 534,523 | 1,079,344 |
| 20 | Deposits | 19,310 | 16,320 | 9,389 | 14,131 | 18,181 | 21,542 |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | 473,556 | 612,506 | 667,156 | 823,260 | 1,005,881 | 1,118,382 |
| 23 | TOTAL LIABILITIES | 8,508,937 | 10,214,828 | 11,043,504 | 12,387,026 | 14,029,116 | 14,622,272 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 236,418 | 236,418 | 281,418 | 321,059 | 521,059 | 521,059 |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | 236,418 | 236,418 | 281,418 | 321,059 | 321,059 | 321,059 |
| 26 | Private enterprises | - | - | - | - | 200,000 | 200,000 |
| 27 | Surplus | 1,065,186 | 1,485,032 | 1,398,423 | 1,507,457 | 2,196,410 | 2,379,956 |
| 28 | TOTAL NET WORTH | 1,301,604 | 1,721,450 | 1,679,841 | 1,828,516 | 2,717,469 | 2,901,015 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 9,810,541 | 11,936,278 | 12,723,345 | 14,215,542 | 16,746,585 | 17,523,287 |

TABLEAU 2.5 Bilan des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre - COLOMBIE-BRITANNIQUE - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--|-----------|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 550,896 | 788,602 | 1,154,358 | 614,779 | 369,010 | 550,964 | Encaisse et dépôts | 1 |
| 441,343 | 369,476 | 383,399 | 359,349 | 346,665 | 356,519 | Débiteurs | 2 |
| 218,898 | 161,433 | 209,865 | 236,088 | 342,179 | 242,192 | Revenus courus et frais payés d'avance | 3 |
| 244,518 | 404,477 | 134,498 | 79,938 | 222,307 | 283,697 | Avances | 4 |
| 2,948,632 | 3,025,522 | 3,563,886 | 4,815,653 | 5,552,832 | 5,316,318 | Titres | 5 |
| 61,553 | 82,709 | 267,778 | 214,116 | 176,370 | 115,621 | Autre actif financier | 6 |
| 4,465,840 | 4,832,219 | 5,713,784 | 6,319,923 | 7,009,363 | 6,865,311 | TOTAL, ACTIF FINANCIER | 7 |
| 141,387 | 157,347 | 151,672 | 160,203 | 152,427 | 167,068 | STOCKS | 8 |
| 11,804,222 | 11,962,512 | 11,279,730 | 11,315,012 | 11,632,423 | 12,183,629 | IMMOBILISATIONS - NETTES | 9 |
| 551,198 | 347,301 | 213,464 | 204,942 | 229,481 | 318,265 | FRAIS DIFFÉRÉS | 10 |
| - | - | - | - | - | - | AUTRE ACTIF | 11 |
| 16,962,647 | 17,299,379 | 17,358,650 | 18,000,080 | 19,023,694 | 19,534,273 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| 4,680 | 807 | 1,324 | 547 | 22,987 | 18,836 | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 520,956 | 526,616 | 503,656 | 711,027 | 685,659 | 651,840 | Créditeurs | 15 |
| 706,587 | 857,404 | 882,818 | 922,537 | 945,000 | 952,175 | Dépenses courues et crédits reportés | 16 |
| 1,132,860 | 2,499,714 | 3,200,795 | 3,822,943 | 4,705,211 | 5,071,313 | Avances | 17 |
| 9,229,754 | 8,469,234 | 7,549,017 | 7,112,439 | 6,899,249 | 6,432,291 | Obligations | 18 |
| 1,354,334 | 226,973 | 273,793 | 311,289 | 260,837 | 302,452 | Autres titres | 19 |
| 27,230 | 40,577 | 44,366 | 42,573 | 46,287 | 48,414 | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 1,291,378 | 1,449,642 | 1,624,205 | 1,837,880 | 2,130,696 | 2,321,546 | Autre passif | 22 |
| 14,267,779 | 14,070,967 | 14,079,974 | 14,761,235 | 15,695,926 | 15,798,867 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 521,059 | 466,443 | 701,441 | 686,427 | 686,040 | 686,040 | Capital-actions | 24 |
| 321,059 | 266,443 | 501,441 | 499,541 | 499,539 | 499,539 | Détenu par les: | |
| | | | | | | Administrations publiques et entreprises publiques | 25 |
| 200,000 | 200,000 | 200,000 | 186,886 | 186,501 | 186,501 | Entreprises privées | 26 |
| 2,173,809 | 2,761,969 | 2,577,235 | 2,552,418 | 2,641,728 | 3,049,366 | Excédent | 27 |
| 2,694,868 | 3,228,412 | 3,278,676 | 3,238,845 | 3,327,768 | 3,735,406 | TOTAL, AVOIR NET | 28 |
| 16,962,647 | 17,299,379 | 17,358,650 | 18,000,080 | 19,023,694 | 19,534,273 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.5 Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31 - YUKON - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|---------------------------|---|--------|--------|--------|--------|--------|--------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 1,480 | 219 | 1,143 | 857 | 2,566 | 1,849 |
| 2 | Receivables | 759 | 1,006 | 1,301 | 2,299 | 1,552 | 1,174 |
| 3 | Accrued revenue and prepaid expenses | 3 | 1 | — | 38 | 182 | 17 |
| 4 | Advances | — | — | — | — | — | — |
| 5 | Securities | — | 84 | 98 | 91 | 96 | 87 |
| 6 | Other financial assets | 623 | 190 | 490 | 607 | — | 172 |
| 7 | TOTAL FINANCIAL ASSETS | 2,865 | 1,500 | 3,032 | 3,892 | 4,396 | 3,299 |
| 8 | INVENTORIES | 2,193 | 2,045 | 1,719 | 1,375 | 1,701 | 1,961 |
| 9 | NET FIXED ASSETS | 11,292 | 11,305 | 11,157 | 11,286 | 10,758 | 11,089 |
| 10 | DEFERRED CHARGES | — | — | — | — | — | — |
| 11 | OTHER ASSETS | — | — | — | — | — | — |
| 12 | TOTAL ASSETS | 16,350 | 14,850 | 15,908 | 16,553 | 16,855 | 16,349 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | — | — | — | — | — | — |
| 14 | Savings deposits | — | — | — | — | — | — |
| 15 | Payables | 1,320 | 879 | 1,421 | 975 | 2,004 | 2,050 |
| 16 | Accrued expenses and deferred credits | 424 | 419 | 369 | 348 | 388 | 533 |
| 17 | Advances | 6,625 | 6,513 | 7,312 | 8,011 | 7,339 | 6,059 |
| 18 | Bonds and debentures | — | — | — | — | — | — |
| 19 | Other securities | 1,833 | 2,057 | 2,035 | 2,355 | 2,345 | 2,641 |
| 20 | Deposits | 4 | 6 | 7 | 13 | 16 | 37 |
| 21 | Minority interests | — | — | — | — | — | — |
| 22 | Other liabilities | 87 | 65 | 45 | 37 | 2 | 46 |
| 23 | TOTAL LIABILITIES | 10,293 | 9,939 | 11,189 | 11,739 | 12,094 | 11,366 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | — | — | — | — | — | — |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | — | — | — | — | — | — |
| 26 | Private enterprises | — | — | — | — | — | — |
| 27 | Surplus | 6,057 | 4,911 | 4,719 | 4,814 | 4,761 | 4,983 |
| 28 | TOTAL NET WORTH | 6,057 | 4,911 | 4,719 | 4,814 | 4,761 | 4,983 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 16,350 | 14,850 | 15,908 | 16,553 | 16,855 | 16,349 |

TABLEAU 2.5 Bilan des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre - YUKON - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|--------|--------|---------|---------|---------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 1,344 | 1,354 | 3,910 | 5,963 | 8,385 | 2,695 | Encaisse et dépôts | 1 |
| 1,280 | 1,816 | 1,807 | 4,246 | 4,667 | 5,259 | Débiteurs | 2 |
| 72 | 70 | 49 | 129 | 248 | 274 | Revenus courus et frais payés d'avance | 3 |
| - | - | - | - | - | - | Avances | 4 |
| 75 | 151 | 146 | 138 | 349 | 1,807 | Titres | 5 |
| 71 | 85 | 81 | - | - | - | Autre actif financier | 6 |
| 2,842 | 3,476 | 5,993 | 10,476 | 13,649 | 10,035 | TOTAL, ACTIF FINANCIER | 7 |
| 2,507 | 2,205 | 2,337 | 3,088 | 3,207 | 3,519 | STOCKS | 8 |
| 12,324 | 18,332 | 22,278 | 122,088 | 132,593 | 147,849 | IMMOBILISATIONS - NETTES | 9 |
| - | - | - | 29 | 544 | 847 | FRAIS DIFFÉRÉS | 10 |
| - | - | - | - | - | - | AUTRE ACTIF | 11 |
| 17,673 | 24,013 | 30,608 | 135,681 | 149,993 | 162,250 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| - | - | 225 | - | - | - | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 2,969 | 3,847 | 6,746 | 7,970 | 13,634 | 16,654 | Créditeurs | 15 |
| 562 | 636 | 386 | 1,533 | 1,542 | 1,528 | Dépenses courues et crédits reportés | 16 |
| 5,148 | 4,175 | 4,046 | 61,933 | 60,465 | 58,958 | Avances | 17 |
| - | - | - | - | - | - | Obligations | 18 |
| 2,600 | 6,021 | 10,050 | 11,502 | 17,268 | 21,795 | Autres titres | 19 |
| - | - | - | - | - | - | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 111 | 330 | 135 | 146 | 433 | 445 | Autre passif | 22 |
| 11,390 | 15,009 | 21,588 | 83,084 | 93,342 | 99,380 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| - | - | - | 39,000 | 39,000 | 39,000 | Capital-actions | 24 |
| - | - | - | 39,000 | 39,000 | 39,000 | Détenu par les: | |
| - | - | - | - | - | - | Administrations publiques et entreprises publiques | 25 |
| 6,283 | 9,004 | 9,020 | 13,597 | 17,651 | 23,870 | Entreprises privées | 26 |
| 6,283 | 9,004 | 9,020 | 52,597 | 56,651 | 62,870 | Excédent | 27 |
| 6,283 | 9,004 | 9,020 | 52,597 | 56,651 | 62,870 | TOTAL, AVOIR NET | 28 |
| 17,673 | 24,013 | 30,608 | 135,681 | 149,993 | 162,250 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.5 Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31 - NORTHWEST TERRITORIES - Continued

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|----------------------------------|---|----------------------|----------------|----------------|----------------|----------------|----------------|
| | | thousands of dollars | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 1,608 | 2,582 | 585 | 4,876 | 5,746 | 5,016 |
| 2 | Receivables | 13,629 | 18,834 | 15,770 | 20,760 | 14,396 | 20,814 |
| 3 | Accrued revenue and prepaid expenses | - | - | - | - | - | 4 |
| 4 | Advances | - | - | - | - | - | - |
| 5 | Securities | 949 | 946 | 890 | 1,027 | 1,714 | 1,903 |
| 6 | Other financial assets | 87 | 105 | 87 | 87 | 87 | 87 |
| 7 | TOTAL FINANCIAL ASSETS | 16,273 | 22,467 | 17,332 | 26,750 | 21,943 | 27,824 |
| 8 | INVENTORIES | 1,999 | 2,050 | 2,226 | 2,751 | 3,594 | 3,653 |
| 9 | NET FIXED ASSETS | 93,340 | 110,599 | 133,529 | 148,091 | 155,719 | 132,816 |
| 10 | DEFERRED CHARGES | - | - | - | - | 322 | 690 |
| 11 | OTHER ASSETS | - | - | - | - | - | - |
| 12 | TOTAL ASSETS | 111,612 | 135,116 | 153,087 | 177,592 | 181,578 | 164,983 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | - | - | 5,132 | - | - | - |
| 14 | Savings deposits | - | - | - | - | - | - |
| 15 | Payables | 6,454 | 6,696 | 5,185 | 4,231 | 10,042 | 12,430 |
| 16 | Accrued expenses and deferred credits | 5,635 | 7,421 | 7,254 | 8,829 | 5,978 | 3,514 |
| 17 | Advances | 67,138 | 78,447 | 92,085 | 109,661 | 105,906 | 106,207 |
| 18 | Bonds and debentures | - | - | - | - | - | - |
| 19 | Other securities | - | - | - | - | - | - |
| 20 | Deposits | - | - | - | - | - | - |
| 21 | Minority interests | - | - | - | - | - | - |
| 22 | Other liabilities | 708 | 979 | 490 | 785 | 679 | 557 |
| 23 | TOTAL LIABILITIES | 79,935 | 93,543 | 110,146 | 123,506 | 122,605 | 122,708 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | - | - | - | - | - | - |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | - | - | - | - | - | - |
| 26 | Private enterprises | - | - | - | - | - | - |
| 27 | Surplus | 31,677 | 41,573 | 42,941 | 54,086 | 58,973 | 42,275 |
| 28 | TOTAL NET WORTH | 31,677 | 41,573 | 42,941 | 54,086 | 58,973 | 42,275 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 111,612 | 135,116 | 153,087 | 177,592 | 181,578 | 164,983 |

TABLERAU 2.5 Bilan des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre - TERRITOIRES DU NORD-OUEST - suite

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|---------|---------|---------|---------|---------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 2,331 | 12,099 | 43,091 | 18,250 | 25,478 | 31,845 | Encaisse et dépôts | 1 |
| 27,826 | 24,091 | 27,039 | 35,318 | 31,306 | 33,663 | Débiteurs | 2 |
| 9 | 787 | 1,247 | 2,045 | 1,129 | 1,305 | Revenus courus et frais payés d'avance | 3 |
| - | - | - | - | - | - | Avances | 4 |
| 2,046 | 2,167 | 2,383 | 3,207 | 2,921 | 3,038 | Titres | 5 |
| 87 | 87 | 87 | 87 | - | - | Autre actif financier | 6 |
| 32,299 | 39,231 | 73,847 | 58,907 | 60,834 | 69,851 | TOTAL, ACTIF FINANCIER | 7 |
| 3,578 | 3,238 | 17,251 | 17,150 | 16,168 | 17,936 | STOCKS | 8 |
| 135,151 | 132,331 | 244,762 | 263,933 | 278,120 | 292,951 | IMMOBILISATIONS - NETTES | 9 |
| 786 | - | 472 | 479 | 558 | 850 | FRAIS DIFFÉRÉS | 10 |
| - | - | - | - | - | - | AUTRE ACTIF | 11 |
| 171,814 | 174,800 | 336,332 | 340,469 | 355,680 | 381,588 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| - | - | - | - | 2,122 | 607 | Découverts bancaires | 13 |
| - | - | - | - | - | - | Dépôts d'épargne | 14 |
| 14,484 | 23,130 | 31,349 | 32,733 | 34,802 | 39,988 | Créditeurs | 15 |
| 3,538 | 3,471 | 12,627 | 11,886 | 10,879 | 11,802 | Dépenses courues et crédits reportés | 16 |
| 107,019 | 101,957 | 151,355 | 147,853 | 155,592 | 151,434 | Avances | 17 |
| - | - | 20,000 | 20,000 | 20,000 | 35,000 | Obligations | 18 |
| - | - | 2,233 | - | - | - | Autres titres | 19 |
| - | - | 425 | 508 | 441 | 343 | Dépôts | 20 |
| - | - | - | - | - | - | Participation minoritaire | 21 |
| 354 | 1,196 | 4,003 | 6,692 | 5,290 | 8,449 | Autre passif | 22 |
| 125,395 | 129,754 | 221,992 | 219,672 | 229,126 | 247,623 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| - | - | 43,129 | 43,129 | 43,129 | 43,129 | Capital-actions | 24 |
| - | - | 43,129 | 43,129 | 43,129 | 43,129 | Détenu par les: | |
| - | - | - | - | - | - | Administrations publiques et entreprises publiques | 25 |
| 46,419 | 45,046 | 71,211 | 77,668 | 83,425 | 90,836 | Entreprises privées | 26 |
| - | - | - | - | - | - | Excédent | 27 |
| 46,419 | 45,046 | 114,340 | 120,797 | 126,554 | 133,965 | TOTAL, AVOIR NET | 28 |
| 171,814 | 174,800 | 336,332 | 340,469 | 355,680 | 381,588 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 2.5 Provincial and Territorial Government Business Enterprise Balance Sheet, as at the End of the Fiscal Year Nearest to December 31 - CANADA TOTAL - Concluded

| No. | | 1980 | 1981 | 1982 | 1983 | 1984 | 1985 |
|---------------------------|---|------------|------------|-------------|-------------|-------------|-------------|
| thousands of dollars | | | | | | | |
| ASSETS | | | | | | | |
| FINANCIAL ASSETS | | | | | | | |
| 1 | Cash on hand and on deposit | 2,077,180 | 3,171,838 | 3,015,208 | 3,023,650 | 2,752,847 | 2,201,093 |
| 2 | Receivables | 1,948,177 | 2,362,267 | 2,364,805 | 2,633,667 | 2,943,690 | 3,073,852 |
| 3 | Accrued revenue and prepaid expenses | 743,831 | 881,062 | 962,085 | 1,140,469 | 1,401,012 | 1,361,265 |
| 4 | Advances | 2,486,566 | 2,988,152 | 3,219,089 | 3,567,236 | 3,841,770 | 4,294,590 |
| 5 | Securities | 15,384,110 | 18,591,660 | 22,038,273 | 24,941,248 | 28,566,083 | 31,357,126 |
| 6 | Other financial assets | 626,104 | 933,464 | 1,106,260 | 1,344,327 | 1,462,454 | 1,474,095 |
| 7 | TOTAL FINANCIAL ASSETS | 23,265,968 | 28,928,443 | 32,705,720 | 36,650,597 | 40,967,856 | 43,762,021 |
| 8 | INVENTORIES | 2,133,300 | 2,467,509 | 2,735,209 | 2,482,970 | 2,815,452 | 2,899,844 |
| 9 | NET FIXED ASSETS | 57,083,568 | 65,042,896 | 72,592,986 | 78,695,039 | 83,879,237 | 87,270,964 |
| 10 | DEFERRED CHARGES | 3,236,883 | 2,968,553 | 3,902,724 | 4,153,637 | 5,687,391 | 7,081,870 |
| 11 | OTHER ASSETS | 182,875 | 173,548 | 212,968 | 256,437 | 466,455 | 435,069 |
| 12 | TOTAL ASSETS | 85,902,594 | 99,580,949 | 112,149,607 | 122,238,680 | 133,816,391 | 141,449,768 |
| LIABILITIES AND NET WORTH | | | | | | | |
| LIABILITIES | | | | | | | |
| 13 | Bank overdrafts | 157,164 | 126,328 | 34,636 | 27,655 | 38,323 | 44,371 |
| 14 | Savings deposits | 2,825,104 | 3,200,797 | 3,534,831 | 3,939,181 | 4,676,272 | 5,116,388 |
| 15 | Payables | 2,162,459 | 2,596,051 | 2,685,083 | 2,866,652 | 3,260,797 | 3,159,914 |
| 16 | Accrued expenses and deferred credits | 2,184,331 | 2,835,586 | 3,460,917 | 3,884,230 | 4,113,149 | 4,064,707 |
| 17 | Advances | 21,009,291 | 24,197,606 | 27,795,460 | 30,890,995 | 34,845,669 | 37,804,692 |
| 18 | Bonds and debentures | 43,685,087 | 49,928,906 | 56,478,491 | 60,341,096 | 64,438,851 | 67,025,717 |
| 19 | Other securities | 636,424 | 867,734 | 1,011,698 | 1,306,928 | 1,387,139 | 2,176,717 |
| 20 | Deposits | 60,980 | 64,647 | 72,307 | 77,776 | 85,350 | 81,524 |
| 21 | Minority interests | 209,280 | 408,921 | 451,654 | 414,334 | 401,204 | 419,846 |
| 22 | Other liabilities | 1,031,795 | 1,304,412 | 1,579,626 | 1,904,669 | 2,504,600 | 3,063,692 |
| 23 | TOTAL LIABILITIES | 73,961,915 | 85,530,988 | 97,104,703 | 105,653,516 | 115,751,354 | 122,957,568 |
| NET WORTH | | | | | | | |
| 24 | Capital Stock | 1,701,773 | 6,332,739 | 6,545,646 | 6,881,907 | 7,264,198 | 7,300,532 |
| | Held by: | | | | | | |
| 25 | Public administrations and government enterprises | 1,475,231 | 6,021,648 | 6,224,986 | 6,628,580 | 6,803,196 | 6,961,242 |
| 26 | Private enterprises | 226,542 | 311,091 | 320,660 | 253,327 | 461,002 | 339,290 |
| 27 | Surplus | 10,238,906 | 7,717,222 | 8,499,258 | 9,703,257 | 10,800,839 | 11,191,668 |
| 28 | TOTAL NET WORTH | 11,940,679 | 14,049,961 | 15,044,904 | 16,585,164 | 18,065,037 | 18,492,200 |
| 29 | TOTAL LIABILITIES AND NET WORTH | 85,902,594 | 99,580,949 | 112,149,607 | 122,238,680 | 133,816,391 | 141,449,768 |

TABLEAU 2.5 Bilan des entreprises publiques provinciales et territoriales, à la fin de l'exercice clos le plus près du 31 décembre - TOTAL DU CANADA - fin

| 1986 | 1987 | 1988 | 1989 | 1990 | 1991 | | No. |
|---------------------|-------------|-------------|-------------|-------------|-------------|--|-----|
| milliers de dollars | | | | | | | |
| | | | | | | ACTIF | |
| | | | | | | ACTIF FINANCIER | |
| 2,907,733 | 3,452,652 | 4,429,484 | 3,805,591 | 3,490,919 | 5,505,128 | Encaisse et dépôts | 1 |
| 3,112,925 | 3,139,573 | 3,330,273 | 3,454,748 | 3,726,389 | 3,971,426 | Débiteurs | 2 |
| 1,459,220 | 1,579,933 | 1,686,506 | 1,788,049 | 1,136,541 | 1,685,016 | Revenus courus et frais payés d'avance | 3 |
| 5,254,963 | 5,817,497 | 6,192,912 | 6,460,929 | 8,662,354 | 8,702,587 | Avances | 4 |
| 34,404,975 | 37,743,931 | 42,470,696 | 47,141,597 | 50,221,712 | 51,957,339 | Titres | 5 |
| 1,369,593 | 1,493,530 | 1,623,346 | 1,668,521 | 2,283,202 | 1,058,866 | Autre actif financier | 6 |
| 48,509,409 | 53,227,116 | 59,733,217 | 64,319,435 | 69,521,117 | 72,880,362 | TOTAL, ACTIF FINANCIER | 7 |
| 2,950,452 | 2,964,242 | 3,185,027 | 3,395,903 | 3,743,532 | 3,781,754 | STOCKS | 8 |
| 90,339,247 | 93,353,499 | 98,067,343 | 104,929,026 | 110,310,280 | 120,986,489 | IMMOBILISATIONS - NETTES | 9 |
| 6,610,950 | 5,506,749 | 2,810,531 | 2,342,279 | 2,252,039 | 3,858,146 | FRAIS DIFFÉRÉS | 10 |
| 233,700 | 230,965 | 26,334 | 38,123 | 83,818 | 21,998 | AUTRE ACTIF | 11 |
| 148,643,758 | 155,282,571 | 163,822,452 | 175,024,766 | 185,910,786 | 201,528,749 | TOTAL, ACTIF | 12 |
| | | | | | | PASSIF ET AVOIR NET | |
| | | | | | | PASSIF | |
| 41,950 | 67,257 | 52,983 | 40,976 | 62,703 | 71,247 | Découverts bancaires | 13 |
| 5,820,482 | 7,287,283 | 8,263,369 | 8,693,399 | 9,082,867 | 9,531,745 | Dépôts d'épargne | 14 |
| 2,472,834 | 2,748,199 | 3,569,674 | 3,985,128 | 3,838,495 | 4,502,253 | Créditeurs | 15 |
| 4,393,698 | 4,631,777 | 4,843,090 | 5,268,612 | 5,047,262 | 5,709,714 | Dépenses courues et crédits reportés | 16 |
| 40,866,086 | 44,636,115 | 48,556,126 | 52,467,524 | 57,885,136 | 62,257,775 | Avances | 17 |
| 68,498,349 | 68,714,278 | 67,680,037 | 69,915,334 | 74,331,994 | 81,007,655 | Obligations | 18 |
| 3,544,144 | 2,816,380 | 2,763,344 | 2,268,902 | 2,604,212 | 3,727,352 | Autres titres | 19 |
| 87,827 | 103,169 | 106,847 | 749,250 | 468,953 | 111,504 | Dépôts | 20 |
| 406,329 | 125,266 | 139,585 | 138,050 | 146,123 | 143,835 | Participation minoritaire | 21 |
| 3,362,210 | 3,508,356 | 4,135,025 | 4,995,621 | 5,536,114 | 5,919,106 | Autre passif | 22 |
| 129,493,909 | 134,638,080 | 140,110,080 | 148,522,796 | 159,003,859 | 172,982,186 | TOTAL, PASSIF | 23 |
| | | | | | | AVOIR NET | |
| 7,813,595 | 7,544,328 | 9,085,215 | 8,676,844 | 9,057,516 | 9,257,195 | Capital-actions | 24 |
| 7,364,794 | 7,213,407 | 8,741,985 | 8,282,197 | 8,645,745 | 8,720,686 | Détenu par les: | |
| | | | | | | Administrations publiques et entreprises publiques | 25 |
| 448,801 | 330,921 | 343,230 | 394,647 | 411,771 | 536,509 | Entreprises privées | 26 |
| 11,336,254 | 13,100,163 | 14,627,157 | 17,825,126 | 17,849,411 | 19,289,368 | Excédent | 27 |
| 19,149,849 | 20,644,491 | 23,712,372 | 26,501,970 | 26,906,927 | 28,546,563 | TOTAL, AVOIR NET | 28 |
| 148,643,758 | 155,282,571 | 163,822,452 | 175,024,766 | 185,910,786 | 201,528,749 | TOTAL, PASSIF ET AVOIR NET | 29 |

TABLE 3.0 Reconciliation of Federal Government Balance Sheet as per Public Accounts to a FMS Basis, as at March 31, 1993

TABLEAU 3.0 Rapprochement du bilan de l'administration publique fédérale selon les comptes publics avec le SGF au 31 mars 1993

| No. | | Financial Assets Actif financier | Liabilities Passif | Equity ¹ Avoir ¹ |
|-----|--|---|-----------------------|---|
| | | millions of dollars – millions de dollars | | |
| 1 | FEDERAL GOVERNMENT BALANCE SHEET AS PER PUBLIC ACCOUNTS AS AT MARCH 31, 1993 – BILAN DE L'ADMINISTRATION PUBLIQUE FÉDÉRALE SELON LES COMPTES PUBLICS AU 31 MARS 1993 | 39,617 | 504,908 | (465,291) |
| 2 | ADJUSTMENTS TO PRODUCE FMS DATA – AJUSTEMENTS POUR LA PRODUCTION DE DONNÉES CONFORMES AU SGF | 14,327 | 9,814 | 4,513 |
| 3 | Addition of Assets, Liabilities and Equity of Special Funds to Reflect the "FMS" Universe – Addition de l'actif, du passif et de l'avoir des fonds spéciaux compris dans l'univers "SGF" | 3,116 | 1,723 | 1,393 |
| 4 | Additions to Reflect "Gross Treatment" of FMS – Additions tenant compte de la convention des "données brutes" du SGF | 14,026 | 14,026 | - |
| 5 | Notes Payable to International Organizations – Effets à payer aux organismes internationaux | 2,312 | 2,312 | - |
| 6 | Notes Payable to International Monetary Fund – Effets à payer au Fonds monétaire international | 6,310 | 6,310 | - |
| 7 | Special Drawing Rights – Droits de tirage spéciaux | 1,371 | 1,371 | - |
| 8 | Government's Holdings of Unmatured Debt – Dette non-échue détenue par l'administration publique | 1,057 | 1,057 | - |
| 9 | Unamortized Discount – Escompte non amorti | 2,976 | 2,976 | - |
| 10 | Other Additions – Autres additions | | | |
| 11 | Specified Purpose Accounts – Comptes à fins déterminées | - | 239 | (239) |
| 12 | Deductions to Reflect "Transactions Excluded in FMS" – Déductions tenant compte des "opérations exclues du SGF" | 2,815 | 6,174 | (3,359) |
| 13 | Inventories and Fixed Assets – Stocks et immobilisations | 1,317 | - | 1,317 |
| 14 | Transactions Between Federal Government and Special Funds – Opérations entre l'administration publique fédérale et les fonds spéciaux | 1,109 | 1,109 | - |
| 15 | Allowance for Borrowings of Crown Corporations – Provision pour emprunts des sociétés de la Couronne | - | 3,560 | (3,560) |
| 16 | Allowance for loan guarantees – Provision pour garanties d'emprunt | - | 995 | (995) |
| 17 | Consolidation of Crown Corporations – Consolidation des sociétés de la Couronne | 389 | 510 | (121) |
| 18 | FEDERAL BALANCE SHEET ON A FMS BASIS AS AT MARCH 31, 1993 – BILAN DE L'ADMINISTRATION PUBLIQUE FÉDÉRALE SUR LA BASE DU SGF AU 31 MARS 1993 | 53,944 | 514,722 | (460,778) |

¹ Excess of financial assets over liabilities.¹ Excédent de l'actif financier sur le passif.

TABLE 3.1 Reconciliation of the Federal Government FMS Balance Sheet Data to the SNA Balance Sheet Data

TABLEAU 3.1 Rapprochement entre les données du bilan du gouvernement fédéral inscrites dans le SGF et celles du SCN

| No. | | Financial Assets Actif financier | Liabilities Passif | Net Debt Dette nette |
|-----|--|---|---------------------------|-----------------------------------|
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TABLE 3.2 Reconciliation of Provincial and Territorial Government Balance Sheet as per Public Accounts to a FMS Basis, as at March 31, 1992

TABLEAU 3.2 Rapprochement du bilan des administrations publiques provinciales et territoriales selon les comptes publics avec le SGF, au 31 mars 1992

| No. | | Financial Assets Actif financier | Liabilities Passif | Equity¹ Avoir¹ |
|-----|--|---|---------------------------|-----------------------|
| | | thousands of dollars – milliers de dollars | | |
| | NEWFOUNDLAND – TERRE-NEUVE | | | |
| 1 | NEWFOUNDLAND BALANCE SHEET AS PER PUBLIC ACCOUNTS AS AT MARCH 31, 1992 – LE BILAN DE TERRE-NEUVE SELON LES COMPTES PUBLICS AU 31 MARS 1992 | 699,092 | 6,338,741 | (5,639,649) |
| 2 | ADJUSTMENTS TO PRODUCE FMS DATA – AJUSTEMENTS POUR LA PRODUCTION DE DONNÉES CONFORMES AU SGF | 1,568,993 | (509,874) | 2,078,867 |
| 3 | Addition of Assets, Liabilities and Equity of Special Funds to Reflect the "FMS" Universe – Addition de l'actif, du passif et de l'avoir des fonds spéciaux compris dans l'univers "SGF" | 923,394 | 771,131 | 152,263 |
| 4 | Workers' Compensation Commission of Newfoundland | 128,163 | 3,082 | 125,081 |
| 5 | Newfoundland Municipal Finance Corporation | 570,740 | 540,270 | 30,470 |
| 6 | Other – Autres | 224,491 | 227,779 | (3,288) |
| 7 | Additions to Reflect "Gross Treatment" of FMS – Additions tenant compte de la "convention des données brutes" du SGF | 924,393 | 929,476 | (5,083) |
| 8 | Sinking Funds – Fonds d'amortissement | 923,704 | 923,704 | – |
| 9 | Accounts Payable – Comptes créditeurs | 689 | 689 | – |
| 10 | Discount on Treasury Bills – Escompte d'émission des bons du trésor | – | 5,083 | (5,083) |
| 11 | Deductions to Reflect "Transactions Excluded in FMS" – Déductions tenant compte des "opérations exclues du SGF" | 278,794 | 2,210,481 | (1,931,687) |
| 12 | Inventories and Fixed Assets – Stocks et immobilisations | 48,780 | – | 48,780 |
| 13 | Transactions Between Province and Special Funds – Opérations entre la province et les fonds spéciaux | 103,549 | 103,549 | – |
| 14 | Trust Funds – Fonds de fiducie | 123 | 123 | – |
| 15 | Unrealized Foreign Exchange Gains – Gains de change non matérialisés | 2,277 | – | 2,277 |
| 16 | Unfunded Pension Liabilities – Passif des régimes de retraite sans capitalisation | – | 1,775,700 | (1,775,700) |
| 17 | Unremitted Profits – Bénéfices non répartis | 19,627 | – | 19,627 |
| 18 | Receivables not Reflected as Revenue – Comptes débiteurs non comptabilisés dans les recettes | 104,438 | 272,334 | (167,896) |
| 19 | Current and Long Term Liabilities – Teachers' Salaries – Passif courant et à long terme – Salaires des enseignants | – | 58,775 | (58,775) |
| 20 | NEWFOUNDLAND BALANCE SHEET ON A FMS BASIS AS AT MARCH 31, 1992 – LE BILAN DE TERRE-NEUVE SUR LA BASE DU SGF AU 31 MARS 1992 | 2,268,085 | 5,828,867 | (3,560,782) |

See footnote(s) at end of table.

Voir note(s) à la fin du tableau.

TABLE 3.2 Reconciliation of Provincial and Territorial Government Balance Sheet as per Public Accounts to a FMS Basis, as at March 31, 1992 - Continued

TABLEAU 3.2 Rapprochement du bilan des administrations publiques provinciales et territoriales selon les comptes publics avec le SGF, au 31 mars 1992 - suite

| No. | | Financial Assets | Liabilities | Equity ¹ |
|--|--|---------------------|-------------|---------------------|
| | | Actif financier | Passif | Avoir ¹ |
| thousands of dollars – milliers de dollars | | | | |
| PRINCE EDWARD ISLAND – ÎLE-DU-PRINCE-ÉDOUARD | | | | |
| 1 | PRINCE EDWARD ISLAND BALANCE SHEET AS PER PUBLIC ACCOUNTS AS AT MARCH 31, 1992 – LE BILAN DE L'ÎLE-DU-PRINCE-ÉDOUARD SELON LES COMPTES PUBLICS AU 31 MARS 1992 | 403,722 | 672,553 | (268,831) |
| 2 | ADJUSTMENTS TO PRODUCE FMS DATA – AJUSTEMENTS POUR LA PRODUCTION DE DONNÉES CONFORMES AU SGF | 295,739 | 344,949 | (49,210) |
| 3 | Addition of Assets, Liabilities and Equity of Special Funds to Reflect the "FMS" Universe – Addition de l'actif, du passif et de l'avoir des fonds spéciaux compris dans l'univers "SGF" | 265,835 | 217,276 | 48,559 |
| 4 | Workers' Compensation Board | 31,774 | 661 | 31,113 |
| 5 | P.E.I. Crown Building Corporation | 16,599 | 7,510 | 9,089 |
| 6 | P.E.I. Energy Corporation | 20,799 | 12,799 | 8,000 |
| 7 | P.E.I. Agricultural Development Corporation | 53,177 | 53,354 | (177) |
| 8 | Other – Autres | 143,486 | 142,952 | 534 |
| 9 | Additions to Reflect "Gross Treatment" of FMS – Additions tenant compte de la "convention des données brutes" du SGF | 282,998 | 282,998 | – |
| 10 | Sinking Funds – Fonds d'amortissement | 282,413 | 282,413 | – |
| 11 | Accounts Payable – Comptes créditeurs | 585 | 585 | – |
| 12 | Other Additions – Autres additions | – | 138 | (138) |
| 13 | Foreign Currency Valuation – Opérations conclues en monnaie étrangère | – | 138 | (138) |
| 14 | Deductions to Reflect "Transactions Excluded in FMS" – Déductions tenant compte des "opérations exclues du SGF" | 253,094 | 155,463 | 97,631 |
| 15 | Inventories and Fixed Assets – Stocks et immobilisations | 78,575 | – | 78,575 |
| 16 | Transactions Between Province and Special Funds – Opérations entre la province et les fonds spéciaux | 155,463 | 155,463 | – |
| 17 | Other – Autres | 19,056 | – | 19,056 |
| 18 | PRINCE EDWARD ISLAND BALANCE SHEET ON A FMS BASIS AS AT MARCH 31, 1992 – LE BILAN DE L'ÎLE-DU-PRINCE-ÉDOUARD SUR LA BASE DU SGF AU 31 MARS 1992 | 699,461 | 1,017,502 | (318,041) |

See footnote(s) at end of table.

Voir note(s) à la fin du tableau.

TABLE 3.2 Reconciliation of Provincial and Territorial Government Balance Sheet as per Public Accounts to a FMS Basis, as at March 31, 1992 - Continued

TABLEAU 3.2 Rapprochement du bilan des administrations publiques provinciales et territoriales selon les comptes publics avec le SGF, au 31 mars 1992 - suite

| No. | | Financial Assets Actif financier | Liabilities Passif | Equity ¹ Avoir ¹ |
|--|--|---|---------------------------|---|
| thousands of dollars – milliers de dollars | | | | |
| NOVA SCOTIA – NOUVELLE-ÉCOSSE | | | | |
| 1 | NOVA SCOTIA BALANCE SHEET AS PER PUBLIC ACCOUNTS AS AT MARCH 31, 1992 – LE BILAN DE LA NOUVELLE-ÉCOSSE SELON LES COMPTES PUBLICS AU 31 MARS 1992 | 1,449,241 | 6,875,103 | (5,425,862) |
| 2 | ADJUSTMENTS TO PRODUCE FMS DATA – AJUSTEMENTS POUR LA PRODUCTION DE DONNÉES CONFORMES AU SGF | 2,322,012 | 2,203,138 | 118,874 |
| 3 | Addition of Assets, Liabilities and Equity of Special Funds to Reflect the "FMS" Universe – Addition de l'actif, du passif et de l'avoir des fonds spéciaux compris dans l'univers "SGF" | 1,623,825 | 1,315,063 | 308,762 |
| 4 | Workers' Compensation Board | 173,238 | 6,888 | 166,350 |
| 5 | Camp Hill Medical Centre | 95,826 | 28,193 | 67,633 |
| 6 | Trade Center Limited | 25,248 | 2,716 | 22,532 |
| 7 | N.S. Research Foundation Corporation | 21,246 | 2,924 | 18,322 |
| 8 | N.S. Municipal Finance Corporation | 573,998 | 569,065 | 4,933 |
| 9 | N.S. Housing Development Corporation | 141,060 | 140,860 | 200 |
| 10 | Housing Development Fund | 157,695 | 157,695 | – |
| 11 | Other – Autres | 435,514 | 406,722 | 28,792 |
| 12 | Additions to Reflect "Gross Treatment" of FMS – Additions tenant compte de la "convention des données brutes" du SGF | 1,633,260 | 1,633,260 | – |
| 13 | Sinking Funds – Fonds d'amortissement | 1,633,122 | 1,633,122 | – |
| 14 | Trade Accounts Payable – Comptes-clients-créditeurs | 138 | 138 | – |
| 15 | Deductions to Reflect "Transactions Excluded in FMS" – Déductions tenant compte des "opérations exclues du SGF" | 935,073 | 745,185 | 189,888 |
| 16 | Inventories and Fixed Assets – Stocks et immobilisations | 353,532 | – | 353,532 |
| 17 | Transactions Between Province and Special Funds – Opérations entre la province et les fonds spéciaux | 525,415 | 525,415 | – |
| 18 | Trust Funds – Fonds de fiducie | 56,126 | 56,126 | – |
| 19 | Pension Obligations – Prestations de pension | – | 77,645 | (77,645) |
| 20 | Sydney Steel Corporation | – | 85,999 | (85,999) |
| 21 | NOVA SCOTIA BALANCE SHEET ON A FMS BASIS AS AT MARCH 31, 1992 – LE BILAN DE LA NOUVELLE-ÉCOSSE SUR LA BASE DU SGF AU 31 MARS 1992 | 3,771,253 | 9,078,241 | (5,306,988) |

See footnote(s) at end of table.

Voir note(s) à la fin du tableau.

TABLE 3.2 Reconciliation of Provincial and Territorial Government Balance Sheet as per Public Accounts to a FMS Basis, as at March 31, 1992 - Continued

TABLERAU 3.2 Rapprochement du bilan des administrations publiques provinciales et territoriales selon les comptes publics avec le SGF, au 31 mars 1992 - suite

| No. | | Financial Assets | Liabilities | Equity ¹ |
|--|--|---------------------|-------------|---------------------|
| | | Actif financier | Passif | Avoir ¹ |
| thousands of dollars – milliers de dollars | | | | |
| NEW BRUNSWICK – NOUVEAU-BRUNSWICK | | | | |
| 1 | NEW BRUNSWICK BALANCE SHEET AS PER PUBLIC ACCOUNTS AS AT MARCH 31, 1992 – LE BILAN DU NOUVEAU-BRUNSWICK SELON LES COMPTES PUBLICS AU 31 MARS 1992 | 2,332,900 | 5,935,400 | (3,602,500) |
| 2 | ADJUSTMENTS TO PRODUCE FMS DATA – AJUSTEMENTS POUR LA PRODUCTION DE DONNÉES CONFORMES AU SGF | 2,015,942 | 1,748,794 | 267,148 |
| 3 | Addition of Assets, Liabilities and Equity of Special Funds to Reflect the "FMS" Universe – Addition de l'actif, du passif et de l'avoir des fonds spéciaux compris dans l'univers "SGF" | 549,336 | 272,487 | 276,849 |
| 4 | Workers' Compensation Board – Commission des accidents du travail | 252,904 | 8,279 | 244,625 |
| 5 | New Brunswick Transportation Authority – Régie des transports du Nouveau-Brunswick | 19,696 | – | 19,696 |
| 6 | New Brunswick Municipal Finance Corporation – Corporation de financement des municipalités du Nouveau-Brunswick | 233,880 | 233,576 | 304 |
| 8 | Other – Autres | 42,856 | 30,632 | 12,224 |
| 9 | Additions to Reflect "Gross Treatment" of FMS – Additions tenant compte de la "convention des données brutes" du SGF | 1,540,381 | 1,540,381 | – |
| 10 | Sinking Funds – Fonds d'amortissement | 1,471,031 | 1,471,031 | – |
| 11 | Accounts Payable – Comptes créditeurs | 4,496 | 4,496 | – |
| 12 | Deferred Credits – Crédits reportés | 32,149 | 32,149 | – |
| 13 | N.B. Power Corporation Sinking Fund Investment – Investissement dans le fonds d'amortissement de la Société d'énergie du Nouveau-Brunswick | 15,678 | 15,678 | – |
| 14 | Difference Between Cost and Par Value – Différence entre la valeur comptable et la valeur nominale | 1,336 | 1,336 | – |
| 15 | Deposits of N.B. Power Corporation – Dépôts de la Société d'énergie du Nouveau-Brunswick | 15,678 | 15,678 | – |
| 16 | Other – Autres | 13 | 13 | – |
| 17 | Deductions to Reflect "Transactions Excluded in FMS" – Déductions tenant compte des "opérations exclues du SGF" | 73,775 | 64,074 | 9,701 |
| 18 | Inventories and Fixed Assets – Stocks et immobilisations | 34,139 | – | 34,139 |
| 19 | Transactions Between Province and Special Funds – Opérations entre la province et les fonds spéciaux | 35,815 | 35,815 | – |
| 20 | Trust Funds – Fonds de fiducie | 159 | 159 | – |
| 21 | Unrealized Foreign Exchange Gains – Gains de change non matérialisés | – | 10,300 | (10,300) |
| 22 | Unamortized Foreign Exchange Losses – Pertes de change non amorties | 1,702 | – | 1,702 |
| 23 | Deferred Cost of Equipment – Frais à long terme payés d'avance pour l'équipement | 1,960 | – | 1,960 |
| 24 | Provision for Losses on Guaranteed Loans – Provision pour pertes sur prêts garantis | – | 17,800 | (17,800) |
| 25 | NEW BRUNSWICK BALANCE SHEET ON A FMS BASIS AS AT MARCH 31, 1992 – LE BILAN DU NOUVEAU-BRUNSWICK SUR LA BASE DU SGF AU 31 MARS 1992 | 4,348,842 | 7,684,194 | (3,335,352) |

See footnote(s) at end of table.

Voir note(s) à la fin du tableau.

TABLE 3.2 Reconciliation of Provincial and Territorial Government Balance Sheet as per Public Accounts to a FMS Basis, as at March 31, 1992 - Continued

TABLEAU 3.2 Rapprochement du bilan des administrations publiques provinciales et territoriales selon les comptes publics avec le SGF, au 31 mars 1992 - suite

| No. | | Financial Assets Actif financier | Liabilities Passif | Equity ¹ Avoir ¹ |
|-----|--|---|---------------------------|---|
| | | thousands of dollars – milliers de dollars | | |
| | QUÉBEC | | | |
| 1 | QUÉBEC BALANCE SHEET AS PER PUBLIC ACCOUNTS AS AT MARCH 31, 1992 – LE BILAN DU QUÉBEC SELON LES COMPTES PUBLICS AU 31 MARS 1992 | 16,592,000 | 57,120,000 | (40,528,000) |
| 2 | ADJUSTMENTS TO PRODUCE FMS DATA – AJUSTEMENTS POUR LA PRODUCTION DE DONNÉES CONFORMES AU SGF | 7,654,689 | 9,969,101 | (2,314,412) |
| 3 | Addition of Assets, Liabilities and Equity of Special Funds to Reflect the "FMS" Universe – Addition de l'actif, du passif et de l'avoir des fonds spéciaux compris dans l'univers "SGF" | 22,566,929 | 13,635,417 | 8,931,512 |
| 4 | Société de l'assurance automobile du Québec | 5,009,867 | 250,649 | 4,759,218 |
| 5 | Commission de la santé et de la sécurité au travail | 4,011,704 | 114,077 | 3,897,627 |
| 6 | Corporation d'hébergement du Québec | 1,741,025 | 1,643,370 | 97,655 |
| 7 | Régie des assurances agricoles | 83,992 | 407,161 | (323,169) |
| 8 | Other – Autres | 11,720,341 | 11,220,160 | 500,181 |
| 9 | Additions to Reflect "Gross Treatment" of FMS – Additions tenant compte de la "convention des données brutes" du SGF | 902,110 | 902,110 | – |
| 10 | Sinking Funds – Fonds d'amortissement | 799,527 | 799,527 | – |
| 11 | Over Remittances of Taxes – Excès de taxes remises | 4,007 | 4,007 | – |
| 12 | Outstanding Cheques – Chèques en circulation | 98,576 | 98,576 | |
| 13 | Deductions to Reflect "Transactions Excluded in FMS" – Déductions tenant compte des "opérations exclues du SGF" | 15,814,350 | 4,568,426 | 11,245,924 |
| 14 | Inventories and Fixed Assets – Stocks et immobilisations | 5,825,961 | – | 5,825,961 |
| 15 | Transactions Between Province and Special Funds – Opérations entre la province et les fonds spéciaux | 4,411,081 | 4,411,081 | – |
| 16 | Trust Funds – Fonds de fiducie | 306 | 306 | – |
| 17 | Unrealized Exchange Gains – Gains de change non matérialisés | – | 157,384 | (157,384) |
| 18 | Undistributed Income – Bénéfices non répartis | 4,344,902 | – | 4,344,902 |
| 19 | Other – Autres | 1,232,100 | (345) | 1,232,445 |
| 20 | QUÉBEC BALANCE SHEET ON A FMS BASIS AS AT MARCH 31, 1992 – LE BILAN DU QUÉBEC SUR LA BASE DU SGF AU 31 MARS 1992 | 24,246,689 | 67,089,101 | (42,842,412) |

See footnote(s) at end of table.

Voir note(s) à la fin du tableau.

TABLE 3.2 Reconciliation of Provincial and Territorial Government Balance Sheet as per Public Accounts to a FMS Basis, as at March 31, 1992 - Continued

TABLEAU 3.2 Rapprochement du bilan des administrations publiques provinciales et territoriales selon les comptes publics avec le SGF, au 31 mars 1992 - suite

| No. | | Financial Assets | Liabilities | Equity ¹ |
|-----|--|--|-------------|---------------------|
| | | Actif financier | Passif | Avoir ¹ |
| | | thousands of dollars – milliers de dollars | | |
| | ONTARIO | | | |
| 1 | ONTARIO BALANCE SHEET AS PER PUBLIC ACCOUNTS AS AT MARCH 31, 1992 – LE BILAN DE L'ONTARIO SELON LES COMPTES PUBLICS AU 31 MARS 1992 | 10,648,000 | 60,016,000 | (49,368,000) |
| 2 | ADJUSTMENTS TO PRODUCE FMS DATA – AJUSTEMENTS POUR LA PRODUCTION DE DONNÉES CONFORMES AU SGF | 9,388,572 | 3,221,312 | 6,167,260 |
| 3 | Addition of Assets, Liabilities and Equity of Special Funds to Reflect the "FMS" Universe – Addition de l'actif, du passif et de l'avoir des fonds spéciaux compris dans l'univers "SGF" | 7,808,551 | 896,061 | 6,912,490 |
| 4 | Workers' Compensation Board – Commission des accidents du travail | 6,415,000 | 277,000 | 6,138,000 |
| 5 | Ontario Energy Corporation – Société de l'énergie de l'Ontario | 282,398 | 97,773 | 184,625 |
| 6 | Ontario Transportation Development Corp. – Société du développement des transports de l'Ontario | 9,204 | 9,204 | – |
| 7 | Share and Deposit Insurance Corporation – Société ontarienne d'assurance des actions et dépôts | 6,002 | 84,099 | (78,097) |
| 8 | Other – Autres | 1,095,947 | 427,985 | 667,962 |
| 9 | Additions to Reflect "Gross Treatment" of FMS – Additions tenant compte de la "convention des données brutes" du SGF | 2,774,650 | 2,774,650 | – |
| 10 | Bank Overdrafts – Découverts bancaires | 2,774,650 | 2,774,650 | – |
| 11 | Deductions to Reflect "Transactions Excluded in FMS" – Déductions tenant compte des "opérations exclues du SGF" | 1,194,629 | 449,399 | 745,230 |
| 12 | Inventories and Fixed Assets – Stocks et immobilisations | 744,052 | – | 744,052 |
| 13 | Transactions Between Province and Special Funds – Opérations entre la province et les fonds spéciaux | 440,210 | 440,210 | – |
| 14 | Trust Funds – Fonds de fiducie | 9,432 | 9,432 | – |
| 15 | Other – Autres | 935 | (243) | 1,178 |
| 16 | ONTARIO BALANCE SHEET ON A FMS BASIS AS AT MARCH 31, 1992 – LE BILAN DE L'ONTARIO SUR LA BASE DU SGF AU 31 MARS 1992 | 20,036,572 | 63,237,312 | (43,200,740) |

See footnote(s) at end of table.

Voir note(s) à la fin du tableau.

TABLE 3.2 Reconciliation of Provincial and Territorial Government Balance Sheet as per Public Accounts to a FMS Basis, as at March 31, 1992 - Continued

TABLEAU 3.2 Rapprochement du bilan des administrations publiques provinciales et territoriales selon les comptes publics avec le SGF, au 31 mars 1992 - suite

| No. | | Financial Assets | Liabilities | Equity ¹ |
|---|--|---------------------|-------------|---------------------|
| | | Actif financier | Passif | Avoir ¹ |
| thousands of dollars -- milliers de dollars | | | | |
| MANITOBA | | | | |
| 1 | MANITOBA BALANCE SHEET AS PER PUBLIC ACCOUNTS AS AT MARCH 31, 1992 - LE BILAN DU MANITOBA SELON LES COMPTES PUBLICS AU 31 MARS 1992 | 6,652,000 | 12,181,000 | (5,529,000) |
| 2 | ADJUSTMENTS TO PRODUCE FMS DATA - AJUSTEMENTS POUR LA PRODUCTION DE DONNÉES CONFORMES AU SGF | 3,761,645 | 3,528,147 | 233,498 |
| 3 | Addition of Assets, Liabilities and Equity of Special Funds to Reflect the "FMS" Universe - Addition de l'actif, du passif et de l'avoir des fonds spéciaux compris dans l'univers "SGF" | 2,403,582 | 1,510,290 | 893,292 |
| 4 | Workers' Compensation Board | 396,729 | 4,093 | 392,636 |
| 5 | Fiscal Stabilization Fund | 315,092 | 77,639 | 237,453 |
| 6 | Manitoba Properties Inc. | 793,320 | 667,808 | 125,512 |
| 7 | Manitoba Lotteries Foundation | 33,748 | 17,485 | 16,263 |
| 8 | Other - Autres | 864,693 | 743,265 | 121,428 |
| 9 | Additions to Reflect "Gross Treatment" of FMS - Additions tenant compte de la "convention des données brutes" du SGF | 3,951,074 | 3,997,283 | (46,209) |
| 10 | Sinking Funds - Fonds d'amortissement | 2,669,132 | 2,669,132 | - |
| 11 | Difference Between Cost and Par Value - Différence entre la valeur comptable et la valeur nominale | 27,639 | 27,639 | - |
| 12 | Cash Due to Sinking Fund - Encaisse provenant du fonds d'amortissement | 688,344 | 688,344 | - |
| 13 | Unamortized Foreign Currency Fluctuation - Fluctuations de change non amorties | - | 46,209 | (46,209) |
| 14 | Transfer to Assets - Sorties de transferts | 550,925 | 550,925 | - |
| 15 | Bank Overdrafts - Découverts bancaires | 15,034 | 15,034 | - |
| 16 | Other Additions - Autres additions | 320,126 | - | 320,126 |
| 17 | Serial Debentures and Securities - Débentures en séries et valeurs | 320,126 | - | 320,126 |
| 18 | Deductions to Reflect "Transactions Excluded in FMS" - Déductions tenant compte des "opérations exclues du SGF" | 2,913,137 | 1,979,426 | 933,711 |
| 19 | Inventories and Fixed Assets - Stocks et immobilisations | 904,293 | - | 904,293 |
| 20 | Transactions Between Province and Special Funds - Opérations entre la province et les fonds spéciaux | 1,978,693 | 1,978,693 | - |
| 21 | Trust Funds - Fonds de fiducie | 10 | 10 | - |
| 22 | Other - Autres | 30,141 | 723 | 29,418 |
| 23 | MANITOBA BALANCE SHEET ON A FMS BASIS AS AT MARCH 31, 1992 - LE BILAN DU MANITOBA SUR LA BASE DU SGF AU 31 MARS 1992 | 10,413,645 | 15,709,147 | (5,295,502) |

See footnote(s) at end of table.

Voir note(s) à la fin du tableau.

TABLE 3.2 Reconciliation of Provincial and Territorial Government Balance Sheet as per Public Accounts to a FMS Basis, as at March 31, 1992 - Continued

TABLEAU 3.2 Rapprochement du bilan des administrations publiques provinciales et territoriales selon les comptes publics avec le SGF, au 31 mars 1992 - suite

| No. | | Financial Assets | Liabilities | Equity ¹ |
|--|--|---------------------|-------------|---------------------|
| | | Actif financier | Passif | Avoir ¹ |
| thousands of dollars – milliers de dollars | | | | |
| SASKATCHEWAN | | | | |
| 1 | SASKATCHEWAN BALANCE SHEET AS PER PUBLIC ACCOUNTS AS AT MARCH 31, 1992 – LE BILAN DE LA SASKATCHEWAN SELON LES COMPTES PUBLICS AU 31 MARS 1992 | 7,293,190 | 13,292,097 | (5,998,907) |
| 2 | ADJUSTMENTS TO PRODUCE FMS DATA – AJUSTEMENTS POUR LA PRODUCTION DE DONNÉES CONFORMES AU SGF | 1,693,510 | 1,073,830 | 619,680 |
| 3 | Addition of Assets, Liabilities and Equity of Special Funds to Reflect the "FMS" Universe – Addition de l'actif, du passif et de l'avoir des fonds spéciaux compris dans l'univers "SGF" | 6,831,091 | 5,693,345 | 1,137,746 |
| 4 | Workers' Compensation Board | 486,705 | 19,566 | 467,139 |
| 5 | Saskatchewan Property Management Corporation | 547,159 | 89,253 | 457,906 |
| 6 | Saskatchewan Crop Insurance | 526,553 | 443,959 | 82,594 |
| 7 | Saskatchewan Institute of Applied Science and Technology | 74,001 | 11,515 | 62,486 |
| 8 | Sask Sport Inc. | 36,515 | 447 | 36,068 |
| 9 | Crown Investment Corporation | 3,949,642 | 3,949,642 | – |
| 10 | Other – Autres | 1,210,516 | 1,178,963 | 31,553 |
| 11 | Additions to Reflect "Gross Treatment" of FMS – Additions tenant compte de la "convention des données brutes" du SGF | 879,206 | 879,206 | – |
| 12 | Sinking Funds – Fonds d'amortissement | 462,041 | 462,041 | – |
| 13 | Bank Overdrafts – Découverts bancaires | 417,165 | 417,165 | – |
| 14 | Deductions to Reflect "Transactions Excluded in FMS" – Déductions tenant compte des "opérations exclues du SGF" | 6,016,787 | 5,498,721 | 518,066 |
| 15 | Inventories and Fixed Assets – Stocks et immobilisations | 814,871 | – | 814,871 |
| 16 | Transactions Between Province and Special Funds – Opérations entre la province et les fonds spéciaux | 5,197,627 | 5,197,627 | – |
| 17 | Trust Funds – Fonds de fiducie | 3,708 | 3,708 | – |
| 18 | Unrealized Foreign Exchange Gains – Gains de change non matérialisés | – | 70,993 | (70,993) |
| 19 | Continuity of Interest Adjustment – Ajustement pour la continuité de l'intérêt | – | 226,393 | (226,393) |
| 20 | Other – Autres | 581 | – | 581 |
| 21 | SASKATCHEWAN BALANCE SHEET ON A FMS BASIS AS AT MARCH 31, 1992 – LE BILAN DE LA SASKATCHEWAN SUR LA BASE DU SGF AU 31 MARS 1992 | 8,986,700 | 14,365,927 | (5,379,227) |

See footnote(s) at end of table.

Voir note(s) à la fin du tableau.

TABLE 3.2 Reconciliation of Provincial and Territorial Government Balance Sheet as per Public Accounts to a FMS Basis, as at March 31, 1992 - Continued

TABLEAU 3.2 Rapprochement du bilan des administrations publiques provinciales et territoriales selon les comptes publics avec le SGF, au 31 mars 1992 - suite

| No. | | Financial Assets | Liabilities | Equity ¹ |
|--|--|---------------------|-------------|---------------------|
| | | Actif financier | Passif | Avoir ¹ |
| thousands of dollars – milliers de dollars | | | | |
| ALBERTA | | | | |
| 1 | ALBERTA BALANCE SHEET AS PER PUBLIC ACCOUNTS AS AT MARCH 31, 1992 – LE BILAN DE L'ALBERTA SELON LES COMPTES PUBLICS AU 31 MARS 1992 | 949,266 | 12,529,427 | (11,580,161) |
| 2 | ADJUSTMENTS TO PRODUCE FMS DATA – AJUSTEMENTS POUR LA PRODUCTION DE DONNÉES CONFORMES AU SGF | 27,275,572 | 12,383,530 | 14,892,042 |
| 3 | Addition of Assets, Liabilities and Equity of Special Funds to Reflect the "FMS" Universe – Addition de l'actif, du passif et de l'avoir des fonds spéciaux compris dans l'univers "SGF" | 32,051,792 | 14,211,621 | 17,840,171 |
| 4 | Workers' Compensation Board | 1,873,772 | 64,863 | 1,808,909 |
| 5 | Alberta Capital Fund | 50,119 | 1,485,216 | (1,435,097) |
| 6 | Alberta Heritage Savings Trust Fund | 15,520,401 | 208,829 | 15,311,572 |
| 7 | Alberta Municipal Finance Corporation | 6,333,030 | 5,458,876 | 874,154 |
| 8 | Lottery Fund | 72,525 | 1,715 | 70,810 |
| 9 | Small Business Term Assistance Fund | 159,188 | 159,188 | – |
| 10 | Other – Autres | 8,042,757 | 6,832,934 | 1,209,823 |
| 11 | Additions to Reflect "Gross Treatment" of FMS – Additions tenant compte de la "convention des données brutes" du SGF | 181,159 | 244,418 | (63,259) |
| 12 | Sinking Funds – Fonds d'amortissement | 123,228 | 123,228 | – |
| 13 | Unamortized Discounts – Escomptes d'émissions non amortis | 57,931 | 57,931 | – |
| 14 | Unamortized Exchange Loss – Pertes de changes non amorties | – | 63,259 | (63,259) |
| 15 | Deductions to Reflect "Transactions Excluded in FMS" – Déductions tenant compte des "opérations exclues du SGF" | 4,957,379 | 2,072,509 | 2,884,870 |
| 16 | Inventories and Fixed Assets – Stocks et immobilisations | 3,880,725 | – | 3,880,725 |
| 17 | Transactions Between Province and Special Funds – Opérations entre la province et les fonds spéciaux | 1,075,087 | 1,075,087 | – |
| 18 | Guarantees and Indemnities – Garanties et indemnités | – | 995,761 | (995,761) |
| 19 | Trust Funds – Fonds de fiducie | 1,567 | 1,567 | – |
| 20 | Other – Autres | – | 94 | (94) |
| 21 | ALBERTA BALANCE SHEET ON A FMS BASIS AS AT MARCH 31, 1992 – LE BILAN DE L'ALBERTA SUR LA BASE DU SGF AU 31 MARS 1992 | 28,224,838 | 24,912,957 | 3,311,881 |

See footnote(s) at end of table.

Voir note(s) à la fin du tableau.

TABLE 3.2 Reconciliation of Provincial and Territorial Government Balance Sheet as per Public Accounts to a FMS Basis, as at March 31, 1992 - Continued

TABLEAU 3.2 Rapprochement du bilan des administrations publiques provinciales et territoriales selon les comptes publics avec le SGF, au 31 mars 1992 - suite

| No. | | Financial Assets | Liabilities | Equity ¹ |
|--|--|---------------------|-------------|---------------------|
| | | Actif financier | Passif | Avoir ¹ |
| thousands of dollars – milliers de dollars | | | | |
| BRITISH COLUMBIA – COLOMBIE-BRITANNIQUE | | | | |
| 1 | BRITISH COLUMBIA BALANCE SHEET AS PER PUBLIC ACCOUNTS AS AT MARCH 31, 1992 – LE BILAN DE LA COLOMBIE-BRITANNIQUE SELON LES COMPTES PUBLICS AU 31 MARS 1992 | 10,216,000 | 16,542,000 | (6,326,000) |
| 2 | ADJUSTMENTS TO PRODUCE FMS DATA – AJUSTEMENTS POUR LA PRODUCTION DE DONNÉES CONFORMES AU SGF | 15,868,346 | 12,570,441 | 3,297,905 |
| 3 | Addition of Assets, Liabilities and Equity of Special Funds to Reflect the "FMS" Universe – Addition de l'actif, du passif et de l'avoir des fonds spéciaux compris dans l'univers "SGF" | 19,229,840 | 14,911,396 | 4,318,444 |
| 4 | Workers' Compensation Board of British Columbia | 4,008,894 | 77,359 | 3,931,535 |
| 5 | Pooled Investment Portfolio Fund ST2 | 4,263,794 | 4,263,794 | – |
| 6 | British Columbia School Districts Capital Financing Authority | 2,364,663 | 2,364,663 | – |
| 8 | Other – Autres | 8,592,489 | 8,205,580 | 386,909 |
| 9 | Additions to Reflect "Gross Treatment" of FMS – Additions tenant compte de la "convention des données brutes" du SGF | 1,668,732 | 1,668,732 | – |
| 10 | Sinking Funds – Fonds d'amortissement | 906,000 | 906,000 | – |
| 11 | Bank Overdrafts – Découverts bancaires | 132,000 | 132,000 | – |
| 12 | Defeasance – Opérations hors bilan | 408,732 | 408,732 | – |
| 13 | Unamortized Discounts – Escomptes d'émissions non amortis | 197,000 | 197,000 | – |
| 14 | Bonds Held by the Province – Obligations détenue par la province | 25,000 | 25,000 | – |
| 15 | Other Additions – Autres additions | 747 | (35) | 782 |
| 16 | Deductions to Reflect "Transactions Excluded in FMS" – Déductions tenant compte des "opérations exclues du SGF" | 5,030,973 | 4,009,652 | 1,021,321 |
| 17 | Inventories and Fixed Assets – Stocks et immobilisations | 1,466,321 | – | 1,466,321 |
| 18 | Transactions Between Province and Special Funds – Opérations entre la province et les fonds spéciaux | 3,564,652 | 3,564,652 | – |
| 19 | Accrued Pension Liabilities – Passif accumulé de pension | – | 445,000 | (445,000) |
| 20 | BRITISH COLUMBIA BALANCE SHEET ON A FMS BASIS AS AT MARCH 31, 1992 – LE BILAN DE LA COLOMBIE-BRITANNIQUE SUR LA BASE DU SGF AU 31 MARS 1992 | 26,084,346 | 29,112,441 | (3,028,095) |

See footnote(s) at end of table.

Voir note(s) à la fin du tableau.

TABLE 3.2 Reconciliation of Provincial and Territorial Government Balance Sheet as per Public Accounts to a FMS Basis, as at March 31, 1992 - Continued

TABLERAU 3.2 Rapprochement du bilan des administrations publiques provinciales et territoriales selon les comptes publics avec le SGF, au 31 mars 1992 - suite

| No. | | Financial Assets | Liabilities | Equity ¹ |
|-----|--|--|-------------|---------------------|
| | | Actif financier | Passif | Avoir ¹ |
| | | thousands of dollars – milliers de dollars | | |
| | YUKON | | | |
| 1 | YUKON BALANCE SHEET AS PER PUBLIC ACCOUNTS AS AT MARCH 31, 1992 – LE BILAN DU YUKON SELON LES COMPTES PUBLICS AU 31 MARS 1992 | 112,797 | 61,951 | 50,846 |
| 2 | ADJUSTMENTS TO PRODUCE FMS DATA – AJUSTEMENTS POUR LA PRODUCTION DE DONNÉES CONFORMES AU SGF | 117,771 | 9,983 | 107,788 |
| 3 | Addition of Assets, Liabilities and Equity of Special Funds to Reflect the "FMS" Universe – Addition de l'actif, du passif et de l'avoir des fonds spéciaux compris dans l'univers "SGF" | 143,551 | 17,629 | 125,922 |
| 4 | Additions to Reflect "Gross Treatment" of FMS – Additions tenant compte de la "convention des données brutes" du SGF | 8,837 | 8,837 | – |
| 5 | Compensation Fund | 86,248 | 1,970 | 84,278 |
| 6 | Yukon Development Corporation | 55,234 | 14,424 | 40,810 |
| 7 | Yukon Lottery Corporation | 2,069 | 1,235 | 834 |
| 8 | Additions to Reflect "Gross Treatment" of FMS – Additions tenant compte de la "convention des données brutes" du SGF | 8,837 | 8,837 | – |
| 9 | Accounts Payable – Comptes créditeurs | 8,837 | 8,837 | – |
| 10 | Deductions to Reflect "Transactions Excluded in FMS" – Déductions tenant compte des "opérations exclues du SGF" | 34,617 | 16,483 | 18,134 |
| 11 | Inventories and Fixed Assets – Stocks et immobilisations | 20,281 | – | 20,281 |
| 12 | Transactions Between Province and Special Funds – Opérations entre la province et les fonds spéciaux | 14,336 | 14,336 | – |
| 13 | Other – Autres | – | 2,147 | (2,147) |
| 14 | YUKON BALANCE SHEET ON A FMS BASIS AS AT MARCH 31, 1992 – LE BILAN DU YUKON SUR LA BASE DU SGF AU 31 MARS 1992 | 230,568 | 71,934 | 158,634 |

See footnote(s) at end of table.

Voir note(s) à la fin du tableau.

TABLE 3.2 Reconciliation of Provincial and Territorial Government Balance Sheet as per Public Accounts to a FMS Basis, as at March 31, 1992 - Concluded

TABLEAU 3.2 Rapprochement du bilan des administrations publiques provinciales et territoriales selon les comptes publics avec le SGF, au 31 mars 1992 - fin

| No. | | Financial Assets | Liabilities | Equity ¹ |
|---|--|---------------------|-------------|---------------------|
| | | Actif financier | Passif | Avoir ¹ |
| thousands of dollars – milliers de dollars | | | | |
| NORTHWEST TERRITORIES – TERRITOIRES DU NORD-OUEST | | | | |
| 1 | NORTHWEST TERRITORIES BALANCE SHEET AS PER PUBLIC ACCOUNTS AS AT MARCH 31, 1992 – LE BILAN DU YUKON SELON LES COMPTES PUBLICS AU 31 MARS 1992 | 280,480 | 217,589 | 62,891 |
| 2 | ADJUSTMENTS TO PRODUCE FMS DATA – AJUSTEMENTS POUR LA PRODUCTION DE DONNÉES CONFORMES AU SGF | 208,352 | 119,874 | 88,478 |
| 3 | Addition of Assets, Liabilities and Equity of Special Funds to Reflect the "FMS" Universe – Addition de l'actif, du passif et de l'avoir des fonds spéciaux compris dans l'univers "SGF" | 145,873 | 8,800 | 137,073 |
| 4 | Workers' Compensation Board | 131,605 | 5,553 | 126,052 |
| 5 | Sport North Federation | 1,795 | 1,038 | 757 |
| 6 | Other | 12,473 | 2,209 | 10,264 |
| 7 | Additions to Reflect "Gross Treatment" of FMS – Additions tenant compte de la "convention des données brutes" du SGF | 114,516 | 114,516 | – |
| 8 | Bank Overdrafts – Découverts bancaires | 114,516 | 114,516 | – |
| 9 | Deductions to Reflect "Transactions Excluded in FMS" – Déductions tenant compte des "opérations exclues du SGF" | 52,037 | 3,442 | 48,595 |
| 10 | Inventories and Fixed Assets – Stocks et immobilisations | 44,451 | – | 44,451 |
| 11 | Transactions Between Province and Special Funds – Opérations entre la province et les fonds spéciaux | 1,872 | 1,872 | – |
| 12 | Northwest Territories Liquor Commission | 5,714 | 1,570 | 4,144 |
| 13 | NORTHWEST TERRITORIES BALANCE SHEET ON A FMS BASIS AS AT MARCH 31, 1992 – LE BILAN DES TERRITOIRES DU NORD-OUEST SUR LA BASE DU SGF AU 31 MARS 1992 | 488,832 | 337,463 | 151,369 |

¹ Excess of financial assets over liabilities.

¹ Excédent de l'actif financier sur le passif.

TABLE 3.3 Reconciliation of the Provincial and Territorial Government FMS Balance Sheet Data to the SNA Balance Sheet

TABLERAU 3.3 Rapprochement entre les données du bilan des gouvernements provinciaux et territoriaux inscrites selon les principes du SGF et celles du SCN

| No. | | Financial Assets Actif financier | Liabilities Passif | Net Debt Dette nette |
|-----|--|---|-----------------------|-------------------------|
| | | millions of dollars – millions de dollars | | |
| 1 | FMS BALANCE SHEET AS AT MARCH 31, 1991 – BILAN INSCRIT DANS LE SGF AU 31 MARS 1991 | 126,893 | 210,394 | 83,501 |
| 2 | ADJUSTMENTS TO PRODUCE SNA DATA – REDRESSEMENTS EN VUE DE PRODUIRE LES DONNÉES DU SCN | 14,236 | (29,622) | (43,858) |
| 3 | Adjustments to Reflect Different Treatment of Employee Pension Plans – Redressements en vue de tenir compte du traitement différent des régimes de pensions des employés | 4,037 | 17,667 | 13,630 |
| 4 | Alberta Pension Plan – Compte de pensions de l'Alberta | 4,037 | (1,240) | (5,277) |
| 5 | Liabilities to Other Pension Plans – Passif envers d'autres régimes de pensions | – | (16,427) | (16,427) |
| 6 | Adjustment to Convert Transactions to an Accrual Basis of Accounting – Redressements en vue de convertir les opérations suivant les principes de comptabilité d'exercice | 577 | (1,356) | (1,933) |
| 7 | Corporation Income Taxes – Impôts sur le revenu des sociétés | 234 | – | (234) |
| 8 | Tax Collections on Behalf of Provincial Government Business Enterprises – Impôts perçus pour le compte des gouvernements provinciaux et territoriaux | (38) | – | 38 |
| 9 | Property Taxes – Impôts fonciers | (6) | – | 6 |
| 10 | Medicare – Assurance-santé | – | (663) | (663) |
| 11 | Gross Fixed Capital Formation – Formation brute de capital fixe | – | 347 | 347 |
| 12 | Other – Autre | 387 | (1,047) | (1,434) |
| 13 | Other Adjustments – Autres redressements | 9,622 | (10,599) | (20,221) |
| 14 | Retained Earnings of Provincial Government Business Enterprises – Bénéfices non répartis des entreprises | 16,122 | – | (16,122) |
| 15 | Financial Flows for the March 1991 Quarter – Flux financiers pour le trimestre de mars 1991 | (1,742) | (5,959) | (4,217) |
| 16 | Bank Overdrafts – Découverts bancaires | (4,634) | (4,634) | – |
| 17 | Other – Autre | (124) | (6) | 118 |
| 18 | SNA BALANCE SHEET AS AT DECEMBER 31, 1990 – BILAN DU SCN AU 31 DÉCEMBRE 1990 | 141,129 | 180,772 | 39,643 |

Concepts, Coverage, Methods and Data Quality

The purpose of this section is to provide information on concepts, coverage and methods used to prepare the asset and liability statistics in this publication. Details are also provided on the quality of the data and any limitations that should be considered in the analysis of the statistics. The data presented in this report are based on the Financial Management System (FMS).

Concepts

Public Sector

Statistics Canada is in the process of finalizing a new system of classifying public sector entities. Some revisions to the data may be necessary once this process has been completed.

The public sector of Canada includes all organizations, both commercial and non-commercial, under the control of a government body. For statistical purposes, the public sector universe provides the framework within which to observe the extent of government's involvement in the production of goods and services, as well as its role in resource allocation. The framework for public sector statistics is in keeping with the recommendations on public sector accounts by the United Nations Statistical Office. For these purposes, the public sector consists of all organizations controlled by government.

The public sector universe, as defined by Statistics Canada, is divided into two main components: Governments and Government Business Enterprises. The Government component is comprised of the three levels of government (federal, provincial or territorial and local) with their departments, agencies, boards, commissions, and their special funds; public educational institutions; cultural facilities; hospitals and social agencies; and the bodies administering social security plans.

Government Business Enterprises are organizations engaged in commercial operations. They are similar to private business enterprises, but are controlled by government. They are either in competition with similar organizations in the private sector, or they monopolize markets that would otherwise be serviced by the private sector.

Concepts, champ d'observation, méthodes et qualité des données

Cette partie contient des renseignements sur les concepts, le champ d'observation et les méthodes qui ont été utilisés pour établir les statistiques contenues dans cette publication. Elle contient également des renseignements sur la qualité des données et sur les limites des statistiques fournies. Les données présentées ici sont fondées sur le Système de gestion financière (SGF).

Concepts

Secteur public

Statistique Canada termine la mise au point d'un nouveau système de classification des entités du secteur public. Les données pourraient faire l'objet de révisions ultérieures une fois ce travail terminé.

Le secteur public du Canada comprend toutes les organisations, commerciales ou non, qui relèvent d'un organisme public. Aux fins statistiques, l'univers du secteur public constitue le cadre à l'intérieur duquel on retrace la participation des administrations publiques à la production des biens et des services ainsi que leur rôle dans l'affectation des ressources. Le cadre utilisé pour les statistiques du secteur public est conforme aux recommandations du Bureau de la statistique des Nations-Unies sur les comptes du secteur public. Dans ce cas, le secteur public comprend toutes les organisations contrôlées par une administration publique.

L'univers du secteur public, tel que défini par Statistique Canada, se divise en deux composantes principales : les administrations publiques et les entreprises publiques. La composante des administrations publiques comprend les trois niveaux d'administration (les niveaux fédéral, provincial ou territorial et local) avec leurs ministères, leurs organismes, leurs conseils, leurs commissions et leurs fonds spéciaux, les établissements publics d'enseignement, les installations culturelles, les hôpitaux et les organismes de services sociaux ainsi que les organismes qui administrent les régimes de sécurité sociale.

Les entreprises publiques sont des organismes qui effectuent des opérations commerciales. Elles ressemblent aux entreprises du secteur privé, mais elles sont contrôlées par une administration publique. Elles font concurrence à des entreprises semblables du secteur privé ou monopolisent des marchés qui seraient autrement desservis par le secteur privé.

Statistics Canada's Financial Management System

Statistics Canada's Financial Management System (FMS) contains standardized financial statistics for all agencies and levels of government in Canada. It has been developed over the past 50 years by Statistics Canada in co-operation with representatives of all levels of government and the academic and business communities. Through the years, as government activities and user requirements for government financial data have changed, the FMS has been continually updated and improved.

Governments and their agencies report their financial activities in a variety of forms, among them detailed annual reports, budgets and quarterly summaries. Since these reports reflect the structure and accounting methods of the government or agency concerned, the way in which governments produce their financial statistics is not uniform.

There are advantages in combining financial information from various sources in a single statistical system. First, the statistics produced through the FMS are uniform over long periods of time, which provides a fuller understanding of the changes in government financial operations. In addition, the FMS makes it easy to compare the financial statistics of various governments at the same and different levels.

Accounting Practices

In the FMS, data for the government portion of the public sector are produced on a modified cash basis. The modified cash system records transactions when the monies are spent or received. At the end of the accounting period, however, major transactions which have been completed (except for receipt or disbursement of money) may be accrued as receivables or payables. For example, a government may actually not pay salaries and wages covering the last week of the fiscal year until the first week of the following fiscal year. For the government business enterprise portion, generally accepted accounting principles for profit-oriented businesses as established by the Canadian Institute of Chartered Accountants are followed.

Le Système de gestion financière de Statistique Canada

Le Système de gestion financière (SGF) de Statistique Canada comporte des statistiques financières normalisées se rapportant à tous les organismes et paliers d'administration au Canada. Il a été mis au point au cours des 50 dernières années par Statistique Canada, avec la collaboration des représentants de tous les paliers d'administration, du milieu universitaire et du monde des affaires. Au fil des ans, le SGF a été constamment mis à jour et amélioré suivant l'évolution des activités des administrations et des besoins des utilisateurs.

Les administrations et leurs organismes déclarent leurs activités financières de différentes façons, notamment en établissant des rapports annuels détaillés, des budgets et des résumés trimestriels. Étant donné que ces rapports sont le reflet des structures et des méthodes comptables des administrations et organismes concernés, les données financières recueillies ne se présentent pas toutes de la même façon.

Le fait de regrouper en un seul système statistique des renseignements financiers provenant de différentes sources présente certains avantages. D'abord, les statistiques produites grâce au SGF sont uniformes sur de longues périodes, ce qui permet de mieux comprendre les fluctuations des opérations financières des administrations. De plus, le SGF permet de comparer facilement les statistiques financières de différentes administrations de même niveau ou de niveaux différents.

Pratiques comptables

Dans le cadre du SGF, les données relatives aux administrations publiques sont produites selon une comptabilité de caisse modifiée. Dans ce système, les opérations sont inscrites au moment où les sommes sont dépensées ou reçues. À la fin de la période comptable, toutefois, les opérations importantes qui ont pu être effectuées peuvent être inscrites parmi les sommes à recevoir ou les sommes à payer (à l'exception des rentrées et des sorties de fonds). Il peut arriver, par exemple, que les salaires et traitements pour la dernière semaine d'un exercice financier ne soient versés en fait que la première semaine de l'exercice suivant. Pour les données relatives aux entreprises publiques, on applique les principes comptables généralement acceptés pour les entreprises à but lucratif, tels qu'établis par l'Institut canadien des comptables agréés.

Coverage

At present, the Public Institutions Division's Government Asset & Liability data covers all elements or components of federal, provincial, territorial and local governments in Canada that are unshaded in Chart 1, a chart of the public sector universe. Separate tables of the assets and liabilities of the Canada Pension Plan and the Québec Pension Plan are included in this publication, however these have not been consolidated with the federal or provincial government balance sheets.

The Public Institutions Division's Government Business Enterprise Finance program covers all federal and provincial government enterprises. For a complete listing of federal and provincial government enterprises see the non-catalogued publication, *Public Sector of Canada - Federal, Provincial and Territorial Government Business Enterprises*. Local government enterprises are currently not covered. The universe of government business enterprises is not consistent over time as enterprises and/or their subsidiaries are either excluded or included due to dissolutions or acquisitions by government.

Data Sources

Government Assets and Liabilities

The balance sheet statistics to March 31, 1993 for the federal government and to March 31, 1992 for the provincial and territorial governments are based on a census of administrative records. Data sources include the financial reports of federal, provincial and territorial governments in the form of public accounts and the annual financial reports of the special funds. Supplementary details are obtained through special requests and individual correspondence. The diverse formats and reporting practices of the various jurisdictions are modified to conform to the FMS.

Estimates of the federal government net debt are included as at March 31, 1994. These estimates are based on a projection of the federal deficit that was released by the Public Administration Section of the Public Institutions Division in January 1994. The estimated deficit for 1993/94 is based on documents released by the Federal Department of Finance in November 1993. This deficit estimate is added to the actual net debt as at March 31, 1993.

Champ d'observation

Les données relatives à l'actif et au passif des administrations, qui sont produites par la Division des institutions publiques, portent sur tous les éléments ou les composantes des administrations fédérale, provinciales, territoriales et locales du Canada qui ne sont pas ombrées dans le graphique 1, représentant l'univers du secteur public. La présente publication contient des tableaux distincts sur l'actif et le passif du Régime de pensions du Canada et du Régime de rentes du Québec, mais ces données n'ont pas été réunies aux bilans des administrations fédérale ou provinciales.

Le programme relatif aux finances des entreprises publiques et relevant de la Division des institutions publiques couvre toutes les entreprises publiques fédérales et provinciales. Une liste complète de ces entreprises est fournie dans la publication non répertoriée intitulée *Secteur public du Canada - Entreprises publiques fédérale, provinciales et territoriales*. Les entreprises publiques locales ne font pas partie du champ d'observation. L'univers des entreprises publiques n'est pas statique : par suite des dissolutions ou des acquisitions faites par les différentes administrations, des entreprises ou des filiales d'entreprises s'y ajoutent ou en sont exclues à l'occasion.

Sources de données

Actif et passif des administrations

Les statistiques relatives aux bilans des administrations fédérale au 31 mars 1993 et aux bilans des administrations provinciales et territoriales au 31 mars 1992 sont fondées sur un recensement de documents administratifs. Les sources de données sont les rapports financiers constituant les comptes publics ainsi que les rapports financiers annuels des fonds spéciaux. On obtient aussi des renseignements supplémentaires en effectuant des demandes spéciales et en communiquant par écrit avec certaines personnes. Les modes de présentation de l'information, qui diffèrent d'une administration à l'autre, sont modifiés en fonction des exigences du SGF.

Les données établies comprennent des estimations de la dette nette de l'administration fédérale au 31 mars 1994. Ces estimations sont fondées sur les prévisions relatives au déficit fédéral qui ont été publiées en janvier 1994, par la Section de l'administration publique de la Division des institutions publiques. L'estimation du déficit pour l'exercice 1993-1994 est fondée sur des documents du ministère des finances qui ont été rendus publics en novembre 1993. Ces chiffres sont additionnées à la dette nette réelle calculée au 31 mars 1993.

Estimates of the provincial and territorial governments net debt as at March 31, 1993 and March 31, 1994 are included. These estimates are based on projections of the provincial and territorial deficits for the years 1992/93 and 1993/94 that were produced by the Public Administration Section of the Public Institutions Division in February 1994. These deficit estimates are based on the provincial and territorial budgets that were released in the spring of 1993. These deficit estimates are added to the actual net debt as at March 31, 1992.

The main sources of information on local government assets and liabilities to December 1990 are the annual reports compiled by the provincial and territorial departments of Municipal Affairs and Education. Annual financial reports of the larger municipalities are used in the analysis of this data. The information on libraries and municipal hospitals is obtained from surveys conducted by the Education, Culture and Tourism Division and the Canadian Centre for Health Information at Statistics Canada.

Local government asset and liability estimates as at December 1991 are prepared from various data sources including sample surveys of selected balance sheet items, administrative documents of provincial and territorial and local governments and information obtained from provincial and territorial government ministries and other divisions within Statistics Canada.

Government Business Enterprises

The federal and the provincial and territorial enterprise balance sheet statistics are based on a census of administrative records. Data sources include the Public Accounts of Canada, public accounts of provincial and territorial governments, annual financial reports of the enterprises concerned and supplementary data obtained directly from the enterprises.

Methods

Government Assets and Liabilities

In accordance with Statistics Canada's System of Financial Management Statistics, assets and liabilities are ascribed the conventional accounting meaning of these terms. The data are presented in

Les données établies comprennent des estimations de la dette nette des administrations provinciales et territoriales au 31 mars 1993 et au 31 mars 1994. Ces estimations sont fondées sur les prévisions relatives aux déficits provinciaux et territoriaux pour les années 1992-1993 et 1993-1994 qui ont été rendus publics en février 1994 par la Section de l'administration publique de la Division des institutions publiques. Ces estimations du déficit sont fondées sur les budgets des administrations provinciales et territoriales qui ont été rendus publics au printemps 1993. Ces chiffres sont additionnés à la dette nette réelle calculée au 31 mars 1992.

Les principales sources de renseignements sur l'actif et le passif des administrations locales, jusqu'en décembre 1990, sont les rapports annuels préparés par les ministères provinciaux et territoriaux des Affaires municipales et de l'Éducation. Pour l'analyse de ces données, on se sert des rapports financiers annuels des grandes municipalités. Les renseignements sur les bibliothèques et les hôpitaux municipaux sont obtenus au moyen d'enquêtes menées par la Division de l'éducation, de la culture et du tourisme et par le Centre canadien d'information sur la santé, à Statistique Canada.

Les estimations de l'actif et du passif des administrations locales pour décembre 1991 sont fondées sur des données provenant de différentes sources. Certaines informations sont obtenues par des sondages sur certains postes des bilans, d'autres résultent de recherches dans les documents administratifs des administrations provinciales, territoriales et locales, et d'autres sont fournies par des ministères des gouvernements provinciaux et territoriaux ou encore par d'autres divisions de Statistique Canada.

Entreprises publiques

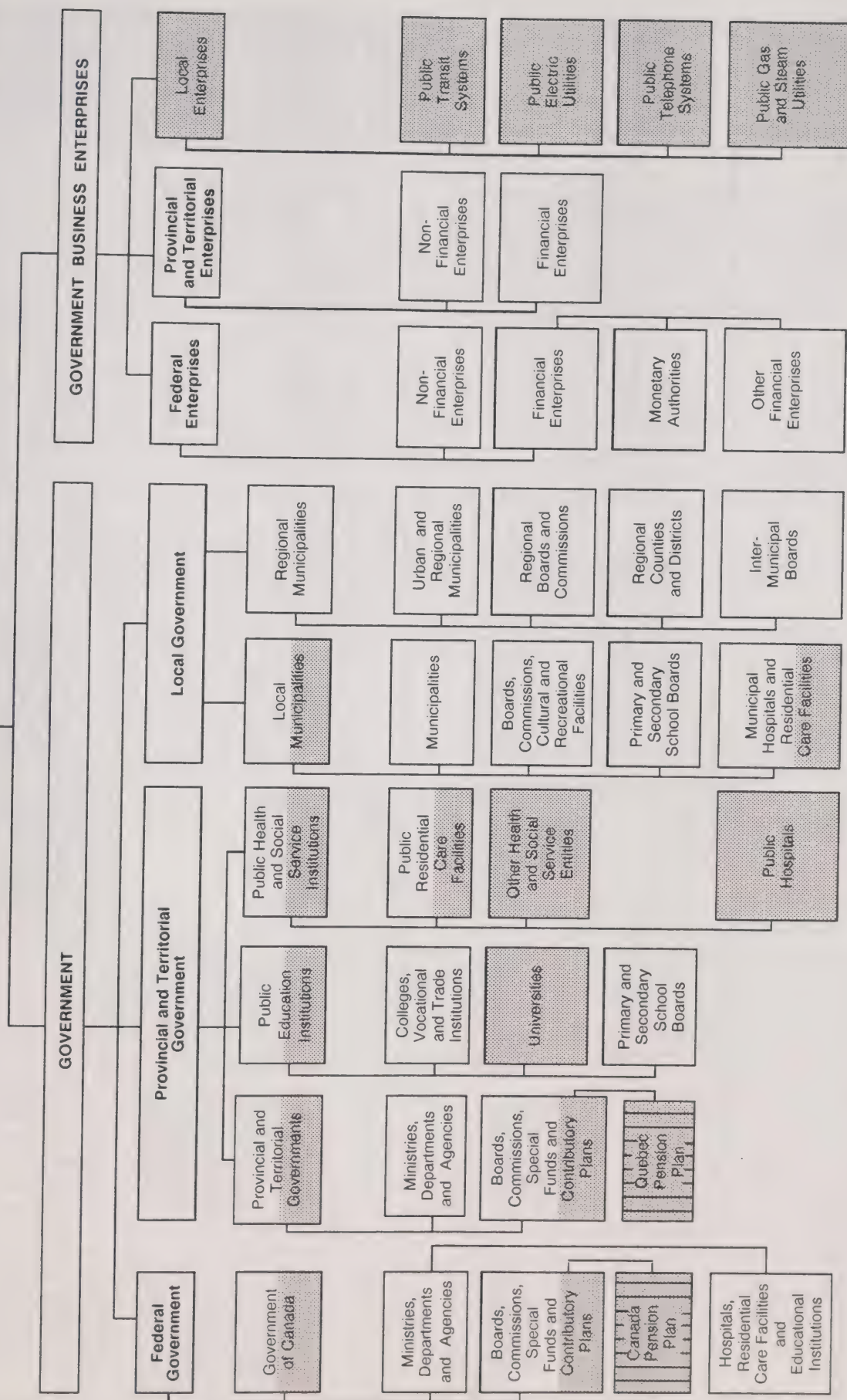
Les statistiques relatives aux bilans des entreprises publiques fédérale, provinciales et territoriales découlent d'un recensement des documents administratifs. Les sources de données, dans ces cas, sont les comptes publics du Canada, les comptes publics des administrations provinciales et territoriales, les rapports financiers annuels des entreprises concernées de même que certaines autres données obtenues directement des entreprises.

Méthodes

Actif et passif des administrations

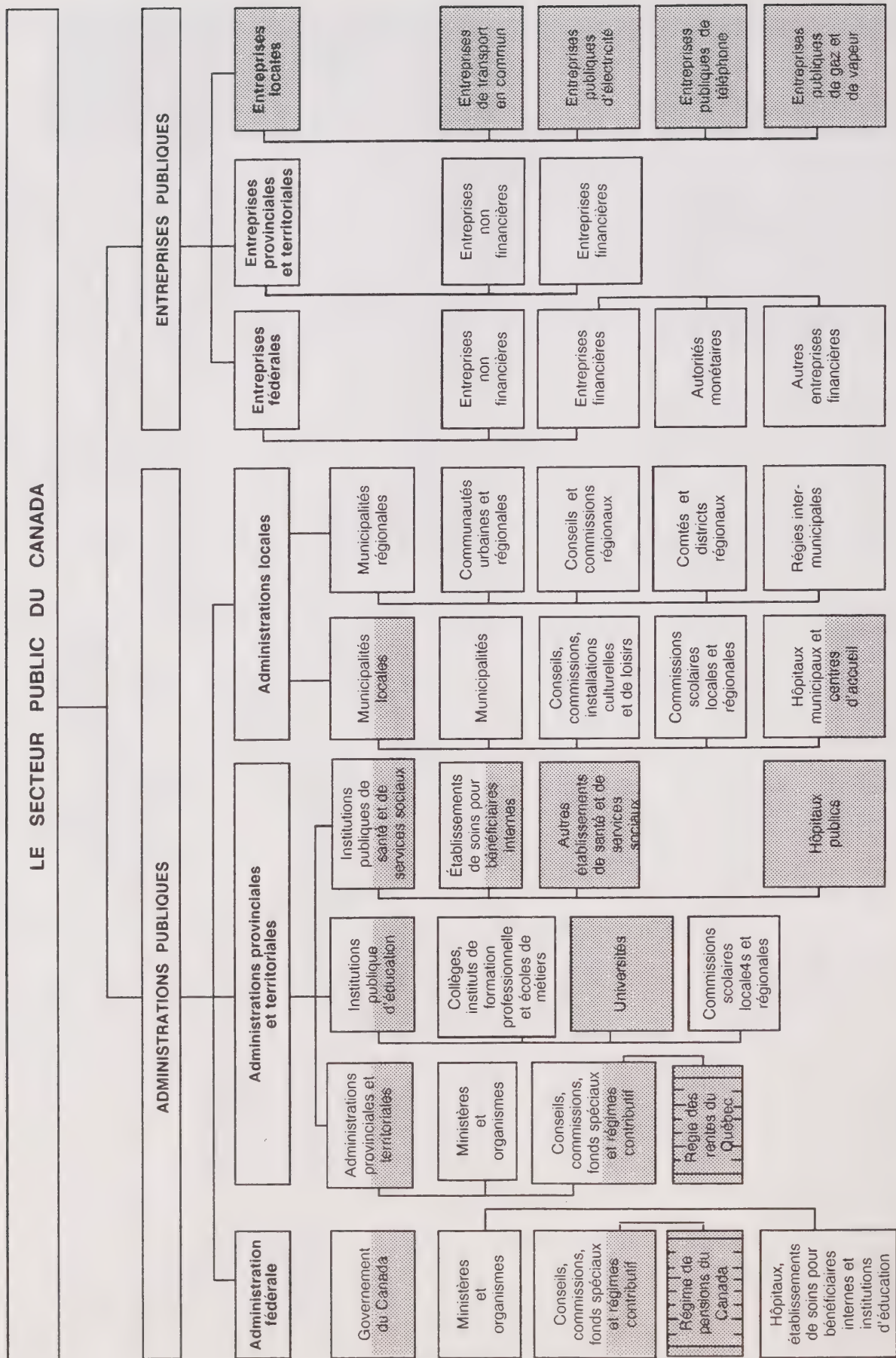
Aux fins du Système de gestion financière de Statistique Canada, les termes «actif» et «passif» ont le sens qu'on leur attribue ordinairement en comptabilité. Les

THE PUBLIC SECTOR OF CANADA



Full Coverage
 Partial Coverage
 No Coverage
 Full Coverage but not consolidated

graphique 1.



Couverture complète
 Couverture partielle
 Pas de couverture
 Couverture complète mais non consolidée

a framework designed to show the major categories in descending order of liquidity.

Transactions within and between special funds of a particular province or territory relating to accounts receivable and payable, loans and advances, deposits and capital stock are eliminated through cancellation of the pertinent assets and liabilities. This consolidation process is undertaken to avoid double counting.

Assets and liabilities are reported gross, i.e. any netting by government of assets against liabilities (or vice versa) is nullified. In aggregated balance sheets, inter-government transactions are not eliminated, i.e. a province's receivable from or payable to another province is not removed.

The total liabilities of provincial governments do not include estimates of unfunded liabilities of employee pension plans as a result of actuarial valuations. In the case of the federal government, the total liabilities include estimates of unfunded liabilities of employee pension plans as a result of actuarial valuations.

The FMS does not distinguish between capital and current expenditures. Fixed assets and inventories are deemed to be fully written off in the year of acquisition and do not appear in the balance sheets. Modifications to suppliers data are made to exclude non-financial assets and inventories.

A table is included that reflects the borrowing by the provincial and territorial governments on behalf of government business enterprises and local governments. Provincial government business enterprises usually borrow directly from investors. In Ontario, Manitoba, Saskatchewan, Alberta and British Columbia, however, there are occasions when the provincial government will borrow on behalf of some of their enterprises. These borrowings produce increased assets and liabilities in the provincial and territorial balance sheets but are completely recoverable from the enterprises including any associated debt charges. All provincial and territorial government, with the exception of Québec, have funds or agencies that borrow on the open market or from the Canada Pension Plan to provide funds for local government financing. These borrowings are recoverable from the local governments and are included in both the

données sont présentées de telle sorte que les principales catégories sont indiquées par ordre décroissant de liquidité.

Pour éliminer les opérations entre les fonds spéciaux d'une province ou d'un territoire en particulier relativement aux comptes clients, aux comptes fournisseurs, aux prêts, aux avances, aux dépôts et au capital social, on effectue l'annulation de l'actif et du passif appropriée. Ce regroupement vise à éviter les doubles comptes.

Les montants représentant l'actif et le passif sont bruts, ce qui élimine toute possibilité de compensation de l'un par l'autre. Dans les bilans consolidés, les opérations entre administrations ne sont pas éliminées, c'est-à-dire que les sommes que les provinces ont à recevoir ou à verser à d'autres provinces ne sont pas éliminées.

Le passif des administrations publiques provinciales ne comprend pas d'estimations portant sur les dettes non enregistrées au titre des régimes de retraite et déterminées lors d'évaluations actuarielles. Dans le cas de l'administration publique fédérale, une telle estimation s'y trouve incluse.

Le SGF ne fait pas la distinction entre les dépenses d'immobilisation et les dépenses courantes. On considère que les immobilisations et les stocks sont entièrement amortis au cours de l'année d'acquisition et qu'ils ne figurent pas aux bilans. On apporte des modifications aux données sur les fournisseurs de façon à exclure les éléments d'actif non financier ainsi que les stocks.

Les emprunts effectués par les administrations provinciales et territoriales au nom des entreprises publiques et des administrations locales font l'objet d'un tableau particulier. Les entreprises provinciales ont l'habitude d'emprunter directement aux investisseurs. En Ontario, au Manitoba, en Saskatchewan, en Alberta et en Colombie-Britannique, cependant, c'est parfois l'administration provinciale qui emprunte au nom de ces entreprises. Ces emprunts s'ajoutent à l'actif et au passif dans les bilans des administrations provinciales et territoriales, mais ce sont des sommes que les administrations peuvent récupérer entièrement des entreprises, en plus des frais de la dette s'il y a lieu. Toutes les administrations provinciales et territoriales, à l'exception du gouvernement du Québec, ont des fonds ou des organismes qui empruntent de l'argent sur le marché libre ou qui font des emprunts au Régime de pensions du Canada dans le but de procurer des fonds aux administrations locales. Ces sommes peuvent être

assets and liabilities of the associated provincial or territorial balance sheet.

Consolidated Government Balance Sheet

Balance sheet data are presented consolidating the assets and liabilities of each provincial and territorial government with those of local governments within the same province. In addition, at the national level, a balance sheet is produced that consolidates the assets and liabilities of all three levels of government.

When producing consolidated government balance sheet data, all transactions between the governments involved are removed to eliminate double counting and to avoid inflation of the totals that would result from simply combining the data. For example, if a province borrows on behalf of a municipality, both governments would show a liability on their balance sheet. In addition, the province would show a receivable from the municipality. Upon consolidation, the province's asset is offset against the municipality's liability thereby leaving only the province's liability as the debt of the two governments combined. Governments that are involved in a consolidation are, thus, treated as a single entity.

Chart 2 provides a graphical overview for the development of the consolidated balance sheet for the three levels of governments. It illustrates the type of intergovernmental transactions that are eliminated by consolidation. The complexities and difficulties of the methodology for consolidating asset and liabilities can not be reflected in such a chart.

Problems can arise in the consolidation of assets and liabilities of various governments. When related receivables and payables are identified but not identical, an adjustment is required. The lesser amount is eliminated from both sides and remaining balances are transferred to other receivables or payables as the case may be.

Another difficulty can arise when one side of an intergovernmental asset-liability relationship is identified by only one level of government. Local governments may identify investments in provincial bonds. Since provincial governments usually sell their bonds through investment dealers, they will

récupérées des administrations locales, et elles sont incluses à l'actif et au passif du bilan des administrations provinciales ou territoriales concernées.

Bilans consolidés des administrations publiques

Dans les bilans, on regroupe l'actif et le passif des administrations locales avec l'actif et le passif des administrations provinciales ou territoriales dont elles relèvent. Au niveau national, on produit également un bilan qui regroupe l'actif et le passif des trois niveaux d'administration.

Lorsqu'on produit les bilans consolidés des administrations, on supprime toutes les transactions entre les administrations concernées, de façon à éliminer les doubles comptes et à éviter que les totaux soient exagérés, comme ce serait le cas si on se contentait de fusionner les données. Si, par exemple, une administration provinciale effectue un emprunt au nom d'une municipalité, les deux administrations inscriraient un élément de passif à leur bilan. L'administration provinciale enregistrerait en plus une somme à recevoir de la municipalité. À la consolidation des bilans, l'élément d'actif de l'administration provinciale se trouve annulé par l'élément de passif de l'administration municipale, de telle sorte que l'élément de passif de la seule administration provinciale représente la dette des deux administrations réunies. Les administrations faisant l'objet d'une consolidation sont donc considérées comme une seule et même entité.

Le graphique 2 constitue un diagramme général de l'élaboration du bilan consolidé des trois niveaux d'administration. Ce tableau permet de comprendre le processus d'élimination des transactions intergouvernementales par la consolidation. Dans un graphique de ce genre, il est impossible de tenir compte de toutes les complexités de l'opération de consolidation des éléments d'actif et de passif.

La consolidation des éléments d'actif et de passif des diverses administrations peut parfois poser des problèmes. Lorsque des sommes connexes, à recevoir ou à payer, sont indiquées sans être identiques, il faut faire une correction. On élimine le montant le moins élevé, des deux côtés, et l'on transfère les soldes aux autres sommes à recevoir ou à payer, selon les cas.

Un problème peut également se poser lorsqu'un élément d'un rapport actif-passif intergouvernemental est enregistré par un seul niveau d'administration. Il se peut, par exemple, que des administrations locales investissent dans des obligations provinciales. Étant donné que les administrations provinciales vendent généralement leurs

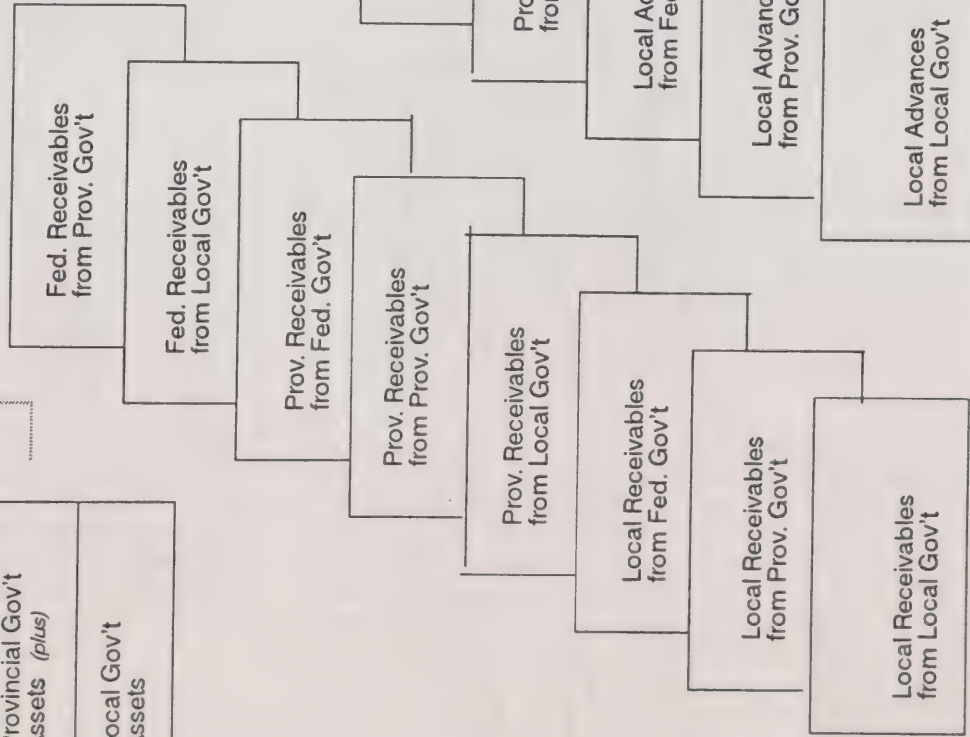
Aggregated Government Assets

equals

| |
|--|
| Federal Gov't Assets <i>(plus)</i> |
| Provincial Gov't Assets <i>(plus)</i> |
| Local Gov't Assets |

(less)

Intergovernment Receivables



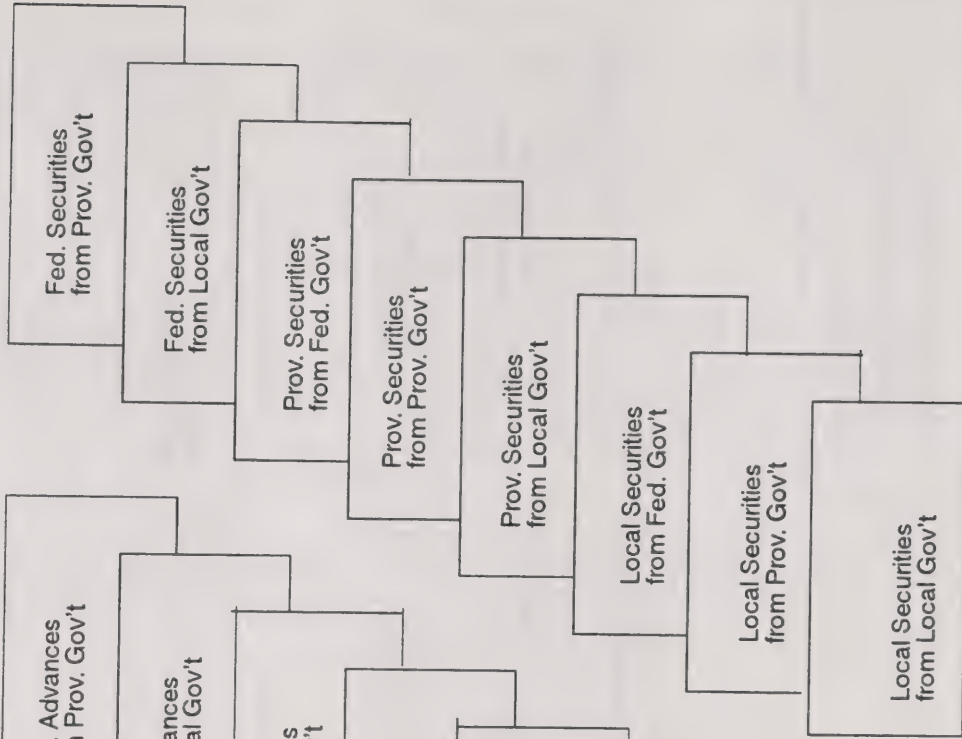
(less)

Intergovernment Advances



(less)

Intergovernment Securities



Consolidated Government Assets

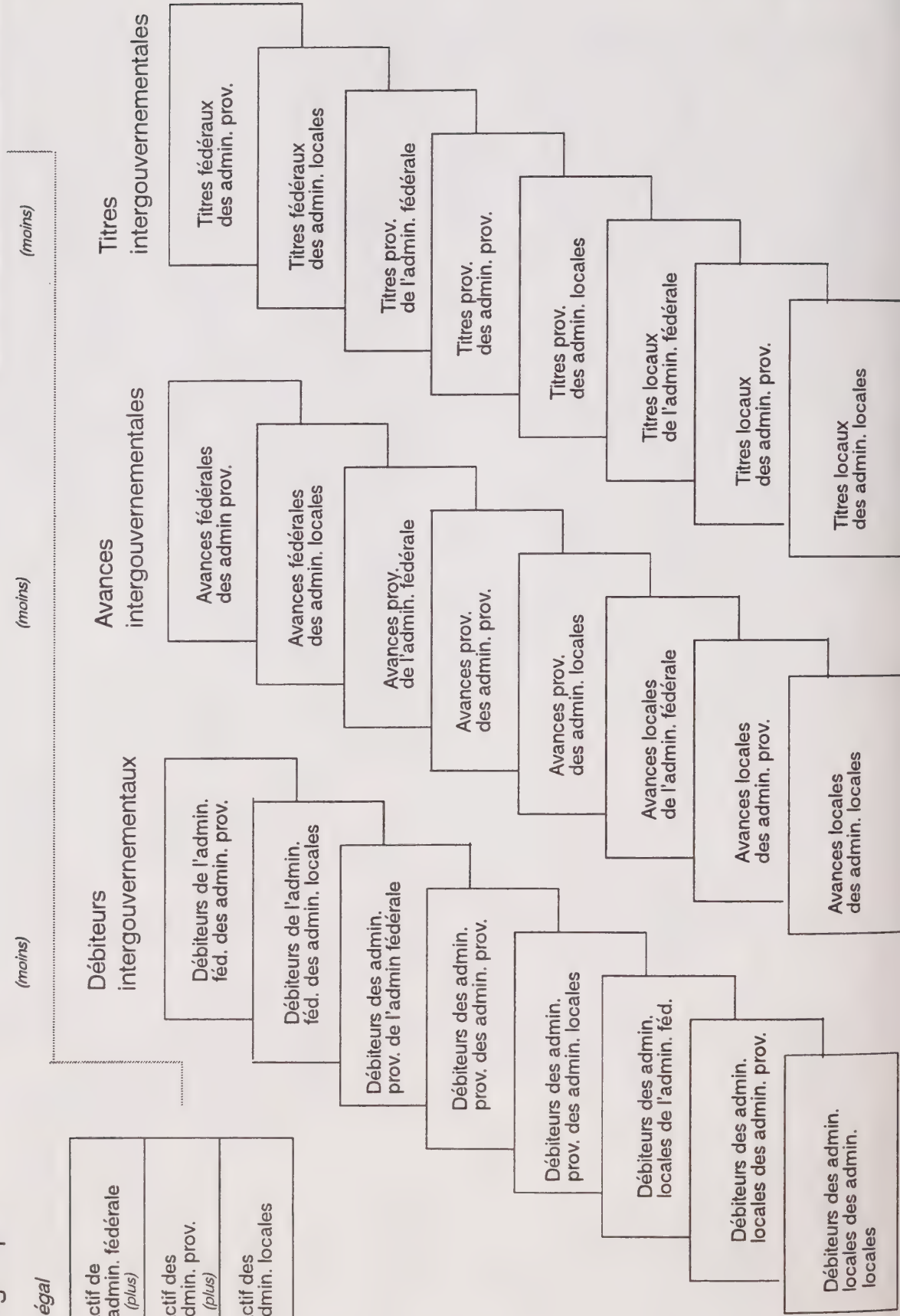
Graphique 2:

Actif
public
regroupé

égal

| |
|--------------------------------------|
| Actif de l'admin. fédérale (plus) |
| Actif des admin. prov. (plus) |
| Actif des admin. locales |

Actif consolidé
des administrations
au Canada



not know who buys the bonds and will not identify the buyers in their balance sheet. As a result, the local governments' investments are eliminated from the combined totals of bonds.

Guaranteed Debt

Guaranteed debt is issued by a party outside government (Crown corporation, municipality, individual, etc.) but upon default, the government will assume responsibility for this debt.

Potential losses arising from pending or threatened litigation relating to native claims or breach of contract, damage to persons and property or like actions are not included in the guaranteed debt numbers.

Guaranteed debt is not included in the balance sheet of the guaranteeing government but is presented in a separate tabulation.

Canada Pension Plan and Québec Pension Plan

The Canada Pension Plan and the Québec Pension Plan balance sheets include the assets of these pension plans. Some direct liabilities of the Québec Pension Plan are included but there is no measure included of the unfunded liabilities of these plans.

Government Business Enterprises

For government business enterprise financial data the FMS follows generally accepted accounting principles for profit-oriented businesses established by the Canadian Institute of Chartered Accountants. Accounts of government enterprises are generally maintained on an accrual basis.

Under the FMS, all remitted profits including dividends paid by enterprises to their parent governments are classified as revenues of these governments, while unremitted profits are included in the net worth of the enterprises. Consolidation in the government business enterprise universe is restricted to a parent company and its subsidiaries. Statistics are produced for each level of

obligations par l'entremise de courtiers en valeurs mobilières, elles ne savent pas qui a acheté les obligations et elles ne mentionnent pas les noms des acheteurs dans leurs bilans. Les investissements des administrations locales sont donc supprimés du regroupement des données sur les obligations.

Dettes garanties

Une dette garantie est une dette contractée par un organisme ou une personne ne relevant pas d'une administration publique (par exemple une société d'État, une municipalité ou un particulier, etc.) mais dont le gouvernement se porte garant en cas de défaut de paiement.

Les pertes susceptibles d'être subies en raison de litiges concernant des revendications d'autochtones, des ruptures de contrats, des dégâts matériels, des préjudices portés à des personnes ou d'autres faits de même nature ne peuvent être classés parmi les dettes garanties.

Les dettes garanties ne sont pas inscrites aux bilans des administrations garantes. Elles figurent plutôt sur un tableau distinct.

Régime de pensions du Canada et Régime de rentes du Québec

L'actif du Régime de pensions du Canada et du Régime de rentes du Québec est inclus dans leur bilan. Certaines dettes directes du Régime de rentes du Québec sont inscrites, mais on n'y trouve aucune indication quant à l'importance des dettes non provisionnées de ces régimes.

Entreprises publiques

En ce qui concerne les données financières des entreprises publiques, le SGF applique les principes comptables qui sont généralement admis par les entreprises à but lucratif, tel qu'établi par l'Institut canadien des comptables agréés. Les comptes des entreprises publiques sont généralement tenus selon une comptabilité d'exercice.

Dans le SGF, tous les profits faisant l'objet d'une remise, y compris les dividendes versés par les entreprises aux administrations dont elles relèvent, sont classés parmi les recettes de ces administrations, alors que les profits qui ne font pas l'objet d'une remise sont inclus dans la valeur nette des entreprises. Dans l'univers des entreprises publiques, la consolidation est un processus limité aux sociétés-mères et à leurs filiales. Des données

government, with separate statistical series by major industry.

Data Quality

Introduction

Data quality is generally described in terms of sampling and non-sampling errors. Sampling error is the error that may be attributed because a survey is conducted instead of a census. Non-sampling errors can occur in both censuses and sample surveys. They are difficult to measure and can arise during any of the survey activities. These errors stem from problems that occur in the coverage, response, non-response and processing.

A concerted effort has been made to minimize non-sampling errors regarding the data in this publication: through continuous updating of the universe; survey questionnaires have been designed to reduce misinterpretation by respondents; careful editing practices are employed during and after data capture; an effort has been made to reduce non-response and respondent burden and ongoing communication is maintained with data suppliers.

Government Assets and Liabilities Data Quality

For the federal government, the balance sheet statistics up to and as at March 31, 1993 are based on a census of administrative records and so are not subject to sampling error. Similarly, the balance sheet statistics for the provincial and territorial governments up to and as at March 31, 1992 are based on actual administrative documents. Occasionally, complete data are not available for a special fund or agency and an estimate is used instead. The total impact of such estimated data is less than one percent. To further ensure data quality, the FMS balance sheets of the federal and the provincial and territorial data are reconciled to the relevant Public Accounts. These reconciliation statements are included as Tables 3.0 and 3.1 of this report.

statistiques sont produites pour chaque niveau d'administration, et une série statistique distincte est établie pour chacun des grands secteurs d'activité.

Qualité de données

Introduction

De façon générale, on juge de la qualité des données d'après la présence ou l'absence d'erreurs d'échantillonnage ou d'erreurs non dues à l'échantillonnage. Une erreur d'échantillonnage est une erreur qui vient du fait qu'on mène simplement une enquête au lieu d'effectuer un recensement. Une erreur non due à l'échantillonnage est une erreur qui peut être commise aussi bien lors d'un recensement que lors d'une enquête sur échantillon. Ces erreurs sont difficiles à mesurer et elles peuvent se produire à n'importe quelle étape des enquêtes. Il peut s'agir d'erreurs de couverture, d'erreurs de réponse, d'erreurs dues à la non-réponse et d'erreurs de traitement.

On a fait tous les efforts nécessaires pour réduire au minimum les erreurs non dues à l'échantillonnage, en ce qui concerne les données présentées dans cette publication. L'univers a fait l'objet d'une mise à jour constante, les questionnaires ont été conçus de façon à être aussi clairs que possible, des vérifications minutieuses ont été effectuées pendant et après la saisie des données, des efforts ont été faits pour que soit réduit le taux de non-réponse et le fardeau du répondant, et un système de communication constante avec les fournisseurs de données a été établi.

Qualité des données relatives à l'actif et au passif des administrations publiques

Pour l'administration fédérale les statistiques relatives à leurs bilans jusqu'au 31 mars 1993 sont fondées sur un recensement des documents administratifs. Elles ne sont donc pas sujettes aux erreurs d'échantillonnage. Les statistiques relatives aux bilans des administrations provinciales et territoriales jusqu'au 31 mars 1992 sont aussi fondées sur les documents administratifs. Dans certains cas, il était impossible d'obtenir les données complètes pour un fonds spécial ou pour un organisme particulier; on a alors procédé par estimation. L'incidence totale de ces données estimatives est de moins de 1 p. 100. Par mesure de précaution, on fait un rapprochement entre les bilans établis par le SGF pour les administrations fédérale, provinciales et territoriales et les données contenues dans les comptes publics. Ces états de rapprochement sont présentés aux tableaux 3.0 et 3.1 du présent rapport.

Estimated net debt statistics are included in this publication for the federal government as at March 31, 1994 and for the provincial and territorial governments as at March 31, 1993 and 1994. These data are based on estimates of the government operating deficits that are calculated by the Public Administration Section of Public Institutions Division. These numbers are subject to revision as they are based on the budgets and main estimates for each jurisdiction and are updated when the Public Accounts become available.

The largest source of data on local governments are the compilations of the provincial and territorial departments of Municipal Affairs and Education. The asset and liability statistics for libraries and municipal hospitals are obtained from surveys conducted by other divisions of Statistics Canada. The response rate on these surveys is high, and libraries and hospitals represent only a small part of the local universe.

As the major source of data for local estimates is survey data, sampling error is a factor in data quality. Sampling error in the municipal surveys has been reduced through the sample selection and edit processes. The percentage of municipalities sampled ranges from 7 to 100 percent but the resultant data represents between 50 and 100 percent of the total municipal assets for each province and territory.

Government Business Enterprises Data Quality

Federal and provincial enterprise data are entirely based on the annual audited financial statements of each enterprise. The coverage is one hundred percent and no estimated data are included. The balance sheet data of government enterprises are of very good quality.

The universe of government business enterprises is subject to ongoing update with the assistance and cooperation of federal, provincial and territorial government representatives.

On trouvera dans cette publication des statistiques sur la dette nette approximative de l'administration fédérale au 31 mars 1994, ainsi que des statistiques semblables relatives aux administrations provinciales et territoriales, au 31 mars 1993 et 1994. Ces données sont fondées sur des estimations des déficits d'exploitation des administrations, lesquelles sont faites par la Section de l'administration publique de la Division des institutions publiques. Ces chiffres sont sujets à des modifications car ils sont fondés sur les budgets et les prévisions de chaque niveau d'administration et ils sont mis à jour dès que les comptes publics sont disponibles.

En ce qui concerne les administrations locales, les principales sources de données sont les compilations effectuées par les ministères des Affaires municipales et de l'Éducation des gouvernements provinciaux et territoriaux. Les statistiques sur l'actif et le passif des bibliothèques et des hôpitaux municipaux sont recueillies au moyen d'enquêtes effectuées par d'autres divisions de Statistique Canada. Le taux de réponse est élevé pour ces enquêtes, et l'ensemble des bibliothèques et des hôpitaux ne représente qu'une petite partie de l'univers des administrations locales.

Comme les enquêtes sont la principale source de données sur les administrations locales, les erreurs d'échantillonnage sont susceptibles d'influer sur la qualité des données. Afin de réduire les risques d'erreur de ce genre dans les enquêtes sur les administrations municipales, on s'est efforcé d'améliorer le mode d'établissement des échantillons ainsi que les processus de vérification. La proportion de municipalités choisies pour constituer les échantillons varie de 7 à 100 p. 100, mais les données obtenues représentent entre 50 et 100 p. 100 de l'actif total des administrations municipales dans chacune des provinces et dans chacun des territoires.

Qualité des données concernant les entreprises publiques

Les données relatives aux entreprises publiques fédérale et provinciales sont entièrement fondées sur les états financiers annuels vérifiés de chacune des entreprises. Le champ d'observation est de 100 p. 100 et les données produites ne sont jamais estimatives. Les données concernant les bilans des entreprises publiques sont de très bonne qualité.

L'univers des entreprises publiques fait l'objet d'une mise à jour constante grâce à la collaboration des représentants des administrations fédérale, provinciales et territoriales.

Comparability with Other Statistical Systems

The FMS provides a standardized accounting of finances at all levels of government. The accounting systems used by individual governments are usually not comparable because each will reflect the policies and structures of its own government. The FMS also goes beyond the entities presented in Public Accounts to include other agencies or special funds that perform governmental functions. Thus the FMS data do not accord exactly with the Public Accounts published by the federal and the provincial and territorial governments. Tables 3.0 and 3.1 contain reconciliation statements of FMS asset and liability statistics to the Public Accounts. The FMS government data also differ from those of the government sector of the System of National Accounts. Tables 3.2 and 3.3 provide, respectively, a federal and provincial and territorial reconciliation of the FMS asset and liability statistics to those of the SNA. Included in this publication is a special discussion of these classification systems for measuring the government's net debt. This analysis contains summary statistics and a description of the differing goals of the systems and the resulting impact on their methodologies.

Comparabilité avec d'autres systèmes statistiques

Le SGF permet une comptabilité normalisée des finances de tous les niveaux d'administration. D'ordinaire, il est impossible de comparer les divers systèmes comptables, puisque chaque administration établit son propre système en fonction de ses politiques et de ses structures. Le SGF traite les données non seulement des entités dont il est question dans les comptes publics, mais également des autres organismes ou fonds spéciaux qui remplissent des fonctions gouvernementales. Les données du SGF ne concordent donc pas exactement avec celles des comptes publics diffusés par les administrations fédérale, provinciales et territoriales. Les tableaux 3.0 et 3.1 permettent de rapprocher les données du SGF concernant l'actif et le passif des administrations avec les données tirées des comptes publics. Les données du SGF relatives aux administrations diffèrent également des données produites par le Système de comptabilité nationale sur le secteur public. Les tableaux 3.2 et 3.3 permettent de faire le rapprochement entre les données du SGF et celles du SCN concernant les statistiques relatives à l'actif et au passif des administrations fédérale, provinciales et territoriales. On trouvera dans cette publication une analyse des systèmes de classement servant à évaluer la dette nette des administrations. Dans le cadre de cette analyse, on présente quelques statistiques sommaires et on explique les différents objectifs des systèmes ainsi que le rapport entre ces objectifs et les méthodes utilisées.

Annex 1

Classification of Assets and Liabilities

Government Assets and Liabilities

Financial Assets

Cash on hand and on deposit. Canadian currency is classified into cash on hand, including amounts in transit and in the hands of collectors and deposits in chartered banks, in government financial institutions (e.g., Alberta Treasury Branches and Caisse de dépôt et placement du Québec) and in other financial institutions. Foreign cash is shown at the Canadian dollar equivalent.

Receivables. This category is normally restricted to revenue earned but not yet collected and which presumably will be received in the near future. Six kinds of receivables are identified: "taxes", "interest", "trade accounts", "government", "government business enterprises" and "other". The caption "trade accounts" is used for reporting receivables arising from government's sale of goods and services.

Advances. Where a government makes funds available to other governments, to crown corporations or to other entities and no specific securities are issued by the borrower and lodged with the lender, the amounts concerned are classified under this category.

Securities. This caption contains all securities including those acquired for public policy purposes (i.e., to secure advances) or for investment purposes and whether acquired through investment dealers or not (marketable securities). "Shares" are classified under the sub-caption "government business enterprises" only in cases where government owns over half of the entity's voting stock. All other holdings of corporation shares are classified under "corporations".

Other financial assets. Encompasses financial assets which cannot be assigned to more specific categories. It includes the debit balances in suspense accounts and also contains residual interfund adjustments which are required on consolidation. Suspense accounts are accounts

Annexe 1

Classification de l'actif et du passif

Actif et passif des administrations publiques

Actif financier

Encaisse et dépôts. Les sommes en devises canadiennes sont réparties entre l'encaisse, y compris les sommes en transit et celles que détiennent les percepteurs, ainsi que les dépôts faits auprès des banques à charte, des institutions financières publiques (par exemple l'Alberta Treasury Branches et la Caisse de dépôt et de placement du Québec), ainsi que d'autres institutions financières. Les fonds en devises étrangères sont indiqués selon l'équivalent en dollars canadiens.

Débiteurs. Cette catégorie n'est utilisée normalement que pour les recettes acquises qui n'ont pas encore été perçues et qui doivent être touchées dans un avenir rapproché. On compte six catégories de débiteurs: «impôts», «intérêts», «comptes client», «administration publique», «entreprises publiques» et «autres». L'en-tête «comptes client» regroupe les débiteurs provenant de la vente de produits et de services gouvernementaux.

Avances. Lorsqu'une administration publique rend des fonds accessibles à d'autres administrations, à des sociétés d'État ou à d'autres entités et qu'aucun titre n'est émis par l'emprunteur et déposé auprès du prêteur, les sommes versées sont classées dans cette catégorie.

Titres. Cet en-tête regroupe tous les titres, y compris ceux qui sont acquis à des fins de politique publique (c'est-à-dire afin de garantir les avances) ou à des fins de dotation en capital, qu'ils soient acquis ou non par l'entremise de courtiers en valeurs mobilières (titres négociables). Les «actions» sont classées sous «entreprises publiques» uniquement dans les cas où l'État détient plus de la moitié des actions avec droit de vote. Toutes les autres actions des sociétés qui sont détenues sont classées sous l'en-tête «sociétés».

Autres actifs financiers. Cette catégorie regroupe tous les actifs financiers qui ne peuvent être répartis entre des catégories plus précises. Cela comprend les soldes débiteurs des comptes d'attente et aussi les redressements résiduels interfonds qui sont nécessaires dans les cas de consolidation. Comptes d'attente sont

in which transactions are recorded temporarily, pending their ultimate disposition.

Liabilities

Bank Overdrafts. The amount by which deposits are insufficient to cover outstanding cheques.

Payables. This category is normally restricted to expenditures incurred but not yet paid but that will be paid in the near future.

Advances. This heading parallels the classification on the asset side, but the sub-headings are fewer in accordance with the "normal" borrowing channels of governments.

Treasury bills. Indebtedness of a government on a short-term basis. With terms of maturity of 3, 6, 9 and 12 months, they are sold at auction and the price is fixed by the market.

Short-term paper. Includes marketable short-term promissory notes and other evidences of indebtedness issued by provincial governments.

Bonds and debentures. This category is made up of four sub-classifications, "governments", "government business enterprises", "government-employee trustee pension plans" and "general public". The first three sub-classifications identify bonds and debentures issued for direct borrowings from entities within these groups. The sub-classification "general public" identifies issues placed privately with other lenders or sold on the open market. Such issues are identified as payable in Canadian, in United States or in other currencies.

Other securities. This designation takes account of securities which cannot be classified in the above categories either because of the type of securities involved (e.g., various kinds of notes) or for lack of precise information in source documents.

Deposits. This caption includes trust deposits, the deposits of excess working funds of enterprises such as the amounts held by certain provincial governments for the account of their Treasury branches or the equivalent, deposits of contractors held against their satisfactory performance of work and miscellaneous deposits of indeterminate nature.

des comptes auxquels sont comptabilisées certaines opérations, à titre provisoire, en attendant l'affectation définitive de ceux-ci.

Passif

Découverts bancaires. Lorsque les sommes déposées sont insuffisantes pour couvrir les chèques en circulation, il s'agit du montant du découvert.

Créditeurs. Cette catégorie se limite habituellement aux dépenses engagées non encore payées, mais qui vont l'être dans un avenir rapproché.

Avances. Cet en-tête couvre les mêmes éléments que ceux de l'actif, mais les sous-titres sont moins nombreux à cause des réseaux «normaux» d'emprunt des administrations publiques.

Bons du Trésor. Créance à court terme émise par un gouvernement. Avec des termes d'échéance de trois mois, six mois, neuf mois ou douze mois, ils sont vendus aux enchères et le prix est fixé par le marché.

Obligation à court terme. Comprend les billets à ordre négociables à court terme et les autres titres de créance émis par les gouvernements provinciaux.

Obligations. Cette catégorie comprend quatre sous-classes: «administrations publiques», «entreprises publiques», «caisses de retraite des fonctionnaires en fiducie» et «collectivité». Les trois premières sous-catégories touchent les obligations émises pour les emprunts directs de la part d'organismes appartenant à ces groupes. La sous-catégorie «collectivité» identifie les émissions déposées de manière privée auprès d'autres créditeurs ou vendues sur le marché libre. Les émissions du genre sont habituellement payables en devises canadiennes, américaines ou autres.

Autres titres. Cette désignation tient compte des titres qui ne peuvent être classés dans les catégories ci-haut soit à cause du genre de titres (par exemple, divers types d'effets), soit à cause d'un manque d'information dans les documents d'origine.

Dépôts. Cet en-tête couvre les dépôts en fiducie, les dépôts d'excédent de fonds de roulement d'entreprises, comme par exemple les montants détenus par certains gouvernements provinciaux pour le compte de leur service du Trésor ou l'équivalent, les dépôts faits par les entrepreneurs en garantie de l'exécution satisfaisante des travaux, ainsi que divers dépôts de nature indéterminée.

Other liabilities. A residual category for amounts which cannot be reported under a more specific heading. As in the case of "other financial assets" it is also used for recording the residual interfund balances upon consolidation. It includes amounts owed to government employees' pension plans.

Excess of financial assets over liabilities (or excess of liabilities over financial assets). This consists of the accumulated surplus or deficit at the end of the immediately preceding periods, adjusted to reflect the current surplus or deficit, changes in the classification of entities and changes in accounting policies and practices.

Government Business Enterprises

The balance sheet classifications used for government enterprise statistics follow closely those developed for general government statistics; some modifications are required to accommodate those transactions of a business nature which are peculiar to government enterprises.

On the *asset* side, the following additions have been made:

Cash with federal (provincial) government. This sub-heading of the classification "Cash on hand and on deposit" is used to accommodate the practice of certain governments which require their enterprises to deposit funds surplus to immediate requirements with the government treasury rather than in banks or other financial institutions.

Accrued revenue and prepaid expenses. Items that are paid for but the benefits have not yet been received.

Inventories. The valuation set by the enterprise is used.

The items added on the *liability* side are as follows:

Savings deposits. Liabilities to depositors of provincial financial institutions are identified in this category.

Accrued expenses and deferred credits. This is the counterpart to "Accrued revenue and prepaid expenses" on the assets side of the balance sheet and represents benefits that have been

Autre passif. Catégorie résiduelle qui comprend les sommes qui ne peuvent être classées sous un en-tête plus précis. Comme dans le cas des «autres actifs financiers», cette catégorie est aussi utilisée pour inscrire les soldes résiduels interfonds suite à la consolidation. Cela comprend les sommes qui doivent être versées dans les régimes de pensions des fonctionnaires.

Excédent de l'actif financier sur le passif (ou excédent du passif sur l'actif financier). Cela comprend les surplus ou les déficits accumulés à la fin de la période immédiatement antérieure, le tout ajusté de façon à refléter le surplus ou le déficit actuel, les changements dans le classement des organismes et les changements dans les politiques et pratiques comptables.

Entreprises publiques fédérales

Les classes de bilan utilisées pour les données statistiques des entreprises publiques suivent de très près celles élaborées pour les données statistiques générales qui s'appliquent au gouvernement. Il faut cependant y apporter certaines modifications de façon à convenir aux opérations de nature commerciale qui sont propres aux entreprises fédérales.

Du côté de l'*actif*, les ajouts suivants ont été faits:

Dépôts auprès de l'administration publique fédérale/provinciale. Cette sous-catégorie du classement «Encaisse et dépôts» est utilisée afin de convenir aux pratiques de certaines administrations qui exigent de leurs entreprises qu'elles déposent les surplus par rapport aux besoins immédiats auprès du trésor plutôt que dans des banques ou d'autres institutions financières.

Revenus courus et frais payés d'avance. Articles qui ont été payés, mais dont les bénéfices n'ont pas encore été touchés.

Stocks. La valeur établie par l'entreprise est utilisée.

Les articles ajoutés du côté du *passif* sont les suivants:

Dépôts d'épargne. Cette catégorie comprend le passif des dépôts faits auprès des institutions financières provinciales.

Dépenses courues et crédits reportés. Il s'agit de la contrepartie de la catégorie «Revenus courus et frais payés d'avance» de l'actif du bilan. Cela représente les

received but not yet paid for.

Minority Interest. Under this category are recorded amounts so reported by enterprises which consolidate in their financial statement the activities of subsidiaries which they do not own in their entirety.

The statement of *net worth* identifies the capital stock and surplus of enterprises.

Capital stock. Reported ownership, i.e. level of government or government enterprise and private investors, is identified in this category.

Surplus: This comprises three categories: "unappropriated surplus", "appropriated surplus" and "contributed surplus". "Appropriated surplus" identifies the typical reserves established by government enterprises. "Contributed surplus" distinguishes between interest-free working capital and capital contributions and identifies the contributors by level of government or government enterprise.

bénéfices qui ont été reçus, mais qui n'ont pas encore été payés.

Participation minoritaire. Cette catégorie comprend les montants signalés par les entreprises qui regroupent dans l'état financier les activités des filiales dont elles ne sont pas propriétaires à part entière.

L'expression *avoir net* se rapporte au capital-actions et à l'excédent des entreprises.

Capital-actions. Les titres de propriété signalés, c'est-à-dire le niveau de participation du gouvernement ou des entreprises publiques et des investisseurs privés, sont indiqués dans cette catégorie.

Excédent. Cela comprend trois catégories : «excédent non affecté», «excédent alloué» et «excédent d'apport». L'«excédent alloué» identifie les réserves établies par les entreprises publiques. L'«excédent d'apport» établit une distinction entre le fonds de roulement sans intérêt et l'apport de capital. On y identifie les cotisants par niveau d'administration publique ou d'entreprise publique.

Annex 2

Glossary of Terms

Accrual Accounting: recognizes revenues and expenditures to be reflected in the accounts in the period in which they are deemed to have been earned and incurred whether or not the related cash receipts and disbursements occur in the same period.

Asset: something owned or the right to a future benefit, both expressed in terms of money.

Balance Sheet: a concise financial statement of assets, liabilities and equity at a particular point in time usually at the end of the operating cycle.

Bond or Debenture: a certificate of indebtedness issued by a government or an enterprise with no implication that it is secured by assets.

Cash Accounting: requires revenues and expenditures to be reflected in the accounts only when the related cash receipts and disbursements occur.

Consolidation: the combination of financial statistics for two or more entities in such a way as to eliminate inter-entity holdings.

Contingent Liability: a potential liability which may become an actual liability when one or more future events occur or fail to occur.

Deficit: excess of expenditure over revenue.

Financial Asset: an asset of a financial nature, for example cash, receivables and securities.

Financial Flows: record the movement of assets and liabilities during a specified period.

Fixed Asset: a tangible asset, e.g. land, buildings, machinery, etc., whose useful life is expected to extend over several accounting periods.

Gross Convention: requires that all assets and liabilities are shown gross without netting any related asset or liability.

Gross Domestic Product (GDP): is the unduplicated value of production originating within the boundaries of Canada, regardless of the ownership of the factors of production. It can be valued at either factor cost or market prices.

Gross Debt: the total liability of the government.

Gross Fixed Capital Formation: includes outlays on durable tangible assets with a lifetime use of one year or more. Only new construction and new equipment and machinery are included.

Guaranteed Debt: the borrowings issued by agencies outside government (e.g. government business enterprises) and guaranteed by a government.

Liability: debt owed.

Modified Cash Accounting: uses the cash accounting convention during an accounting period but accrues certain items at the end of the period, e.g. trade accounts, transfers, and in some cases, taxes. It is used principally by the federal, provincial and territorial governments but there is no uniformity on the items subject to accrual.

Net Debt: the excess of liabilities over financial assets.

Net Worth (Equity): excess of financial assets over liabilities.

Sinking Fund: fund established for the redemption of bonds and debentures.

Special Fund: an agency created by individual governments or by a number of governments acting jointly that is a specialized extension of departmental organizations.

Surplus: excess of revenue over expenditure.

Unappropriated Surplus: unremitted profits of GBEs and are not reflected in FMS statistics of governments but are included in the SNA statistics to comply with its accrual basis of recognizing revenue.

Glossaire

Actif: bien appartenant à une personne propre ou droit à un bénéfice futur, les deux exprimés en sommes d'argent.

Actif financier: actif de nature financière, comme par exemple les liquidités, les créances et les titres.

Bilan: document exposant à une date donnée la situation financière des éléments d'actif, du passif et des avoirs propres, habituellement à la fin du cycle de fonctionnement.

Comptabilité d'exercice: méthode qui consiste à tenir compte des produits et des charges découlant des opérations d'un exercice lorsque les produits sont gagnés et les charges engagées, que les rentrées de fonds ou les décaissements soient survenus au cours de la même période ou non.

Comptabilité de caisse: méthode qui consiste à ne comptabiliser les produits et les charges que lorsque les opérations en question donnent lieu à des rentrées ou des sorties de fonds.

Comptabilité de caisse modifiée: recours à une convention de comptabilité de caisse au cours d'une période comptable, et inscription des produits à recevoir à la fin de la période, par exemple comptes fournisseurs, paiements de transfert et impôts dans certains cas. Ce type de comptabilité est surtout utilisé par les administrations publiques fédérale, provinciales et territoriales, mais il n'existe pas d'uniformité quant aux produits à recevoir.

Consolidation: regroupement des données statistiques financières pour deux entités ou plus de façon à éliminer les holdings entre les entités.

Convention brute: l'actif et le passif doivent être bruts, sans en établir la valeur nette pour tout actif ou passif connexe.

Déficit: excédent des dépenses par rapport aux recettes.

Dettes brute: ensemble du passif d'une administration publique.

Dettes garantie: emprunts émis par des organismes externes au gouvernement (par exemple entreprises publiques) qui sont garantis par une administration publique.

Dettes nette: excédent du passif sur l'actif financier.

Excédent: surplus des recettes par rapport aux dépenses.

Excédent non affecté: profits non remis des entreprises publiques qui ne sont pas inclus dans les données statistiques du Système de gestion financière sur les administrations publiques, mais qui sont inclus dans les données statistiques du Système de comptabilité nationale afin de se conformer aux principes de comptabilité d'exercice pour l'inscription des recettes.

Flux financier: enregistre le mouvement de l'actif et du passif au cours d'une période donnée.

Fonds d'amortissement: fonds institué pour le rachat des obligations et des débentures.

Fonds spéciaux: organisme créé par les administrations publiques ou par un certain nombre d'administrations publiques qui agit en tant que prolongement spécialisé des organismes ministériels.

Formation brute de capital fixe: comprend les dépenses se rapportant aux biens tangibles durables dont la durée de vie est d'un an ou plus. Les nouvelles constructions ou le nouvel équipement ou machinerie uniquement sont inclus.

Immobilisations: biens tangibles, comme par exemple un terrain, des bâtiments, de l'équipement, etc. pour lesquels on peut s'attendre à ce que la durée de vie utile soit étendue sur plusieurs périodes comptables.

Obligation ou débenture: certificat touchant les dettes émis par une administration publique ou une entreprise où il n'est nullement précisé que le certificat est garanti par l'actif.

Passif: dettes exigibles.

Passif éventuel: Dettes potentielles qui peuvent se transformer en dettes réelles à condition qu'un événement ou plus se produisent ou non à l'avenir.

Produit intérieur brut (PIB): valeur inscrite une seule fois de la production au Canada, sans tenir compte de la propriété des facteurs de production. La valeur peut être établie selon un facteur de coût ou les prix du marché.

Valeur nette (avoir): excédent de l'actif financier sur le passif.

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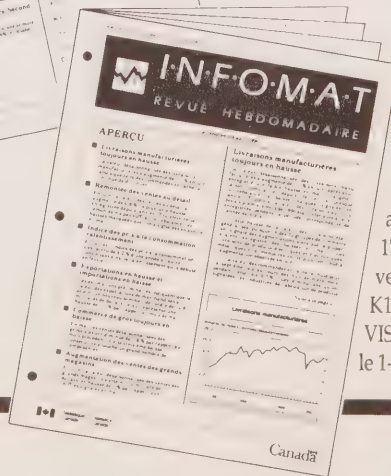
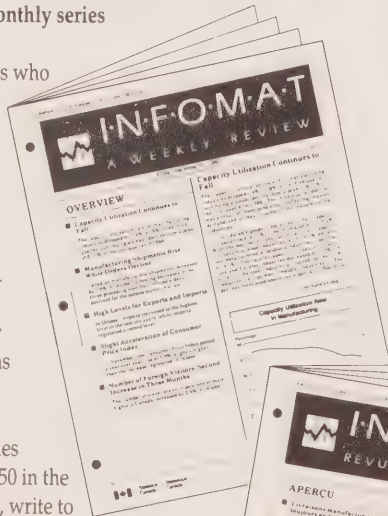
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